UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 10-Q/A
(AMENDMENT NO. 1)

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

FOR THE QUARTERLY PERIOD ENDED JANUARY 31, 2003

COMMISSION FILE NUMBER 1-8649

THE TORO COMPANY
(Exact name of registrant as specified in its charter)

DELAWARE	41-0580470
(State of Incorporation)	(I.R.S. Employer Identification Number)

8111 LYNDALE AVENUE SOUTH
BLOOMINGTON, MINNESOTA 55420
TELEPHONE NUMBER: (952) 888-8801

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes X   No ______

Indicate by check mark whether the registrant is an accelerated filer (as defined in Rule 12b-2 of the Act).

Yes X   No ______

The number of shares of Common Stock outstanding as of February 28, 2003 was 12,234,788.

EXPLANATORY NOTE

The Toro Company is filing this Amendment to its quarterly report on Form 10-Q for the quarter ended January 31, 2003, as filed with the Securities and Exchange Commission on March 13, 2003, in order to correct the omission of the audited balance sheet information as of end of the fiscal year ended October 31, 2002 contained in the Condensed Consolidated Balance Sheets and Notes to Condensed Consolidated Financial Statements included in Part I, Item 1, Financial Statements. The company is also updating Part II, Item 6, Exhibits and Reports on Form 8-K. No other item or part of the company's quarterly report on Form 10-Q for the quarter ended January 31, 2003 as previously filed is affected by this amendment.

In connection with the filing of this Amendment and pursuant to Rule 12b-15 of the Securities Exchange Act of 1934, as amended, the complete text of Item 1 of Part I and Item 6 of Part II, as amended, is set forth herein. In addition, in connection with the filing of this Amendment and pursuant to Rule 12b-15, the company is including certain currently dated certifications. The remainder of the company's quarterly report on Form 10-Q is unchanged and is not reproduced in this Amendment. This report speaks as of the original filing date of the quarterly report on Form 10-Q and, except as indicated, has not been updated to reflect events and transactions occurring subsequent to the original filing date.

THE TORO COMPANY
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PART I. ITEM 1. FINANCIAL INFORMATION

THE TORO COMPANY AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (UNAUDITED)
(DOLLARS AND SHARES IN THOUSANDS, EXCEPT PER-SHARE DATA)

	Three Months Ended January 31, 2003	Three Months Ended February 1, 2002
Net sales	$ 295,962	$ 277,915
Cost of sales	190,381	182,608
Gross profit	105,581	95,307
Selling, general, and administrative expense	95,864	89,012
Restructuring and other expense	-	9,953
Earnings (loss) from operations	9,717	(3,658)
Interest expense	(4,092)	(5,320)
Other income, net	4,795	1,334
Earnings (loss) before income taxes and cumulative effect of change in accounting principle	10,420	(7,644)
(Provision) benefit for income taxes	(3,439)	2,523
Net earnings (loss) before cumulative effect of change in accounting principle	6,981	(5,121)
Cumulative effect of change in accounting principle, net of income tax benefit of $509	-	(24,614)
Net earnings (loss)	$ 6,981	$ (29,735)
Basic net earnings (loss) per share of common stock, before cumulative effect of change in accounting principle	$ 0.56	$ (0.41)
Cumulative effect of change in accounting principle, net of income tax benefit	-	(1.97)
Basic net earnings (loss) per share of common stock	$ 0.56	$ (2.38)
Diluted net earnings (loss) per share of common stock, before cumulative effect of change in accounting principle	$ 0.54	$ (0.41)
Cumulative effect of change in accounting principle, net of income tax benefit	-	(1.97)
Diluted net earnings (loss) per share of common stock	$ 0.54	$ (2.38)
Weighted average number of shares of common stock outstanding - Basic	12,461	12,500
Weighted average number of shares of common stock outstanding - Dilutive	12,922	12,500

See accompanying notes to condensed consolidated financial statements.

THE TORO COMPANY AND SUBSIDIARIES
CONDENSED CONSOLIDATED BALANCE SHEETS (UNAUDITED)
(DOLLARS IN THOUSANDS, EXCEPT PER-SHARE DATA)

	January 31, 2003	February 1, 2002	October 31, 2002
ASSETS			
Cash and cash equivalents	$ 87	$ 46	$ 62,816
Receivables, net	311,892	302,189	255,739
Inventories, net	267,376	274,524	224,367
Prepaid expenses and other current assets	11,689	17,415	10,497
Deferred income taxes	39,474	34,261	38,722
Total current assets	630,518	628,435	592,141
Property, plant, and equipment	449,040	410,387	440,714
Less accumulated depreciation	289,566	265,942	283,935
	159,474	144,445	156,779
Deferred income taxes	4,196	9,721	4,196
Other assets	14,253	14,794	13,264
Goodwill	77,891	77,805	77,855
Other intangible assets	1,769	2,347	1,905
Total assets	$ 888,101	$ 877,547	$ 846,140
LIABILITIES AND STOCKHOLDERS' EQUITY			
Current portion of long-term debt	$ 15,846	$ 513	$ 15,825
Short-term debt	25,024	113,938	1,156
Accounts payable	90,397	75,656	86,180
Accrued liabilities	194,917	172,744	190,589
Total current liabilities	326,184	362,851	293,750
Long-term debt, less current portion	178,724	194,553	178,756
Other long-term liabilities	8,259	7,091	8,344
Stockholders' equity:			
Preferred stock, par value $1.00 per share, authorized 1,000,000 voting and 850,000 non-voting shares, none issued and outstanding	-	-	-
Common stock par value $1.00 per share, authorized 35,000,000 shares, issued and outstanding 12,218,531 shares as of January 31, 2003 (net of 1,289,524 treasury shares), 12,278,570 shares as of February 1, 2002 (net of 1,229,485 treasury shares), and 12,171,237 shares as of October 31, 2002 (net of 1,336,818 treasury shares)	12,219	12,279	12,171
Additional paid-in capital	28,083	32,208	23,364
Retained earnings	347,845	281,831	342,358
Accumulated comprehensive loss	(13,213)	(13,266)	(12,603)
Total stockholders' equity	374,934	313,052	365,290
Total liabilities and stockholders' equity	$ 888,101	$ 877,547	$ 846,140

See accompanying notes to condensed consolidated financial statements.

THE TORO COMPANY AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (UNAUDITED)
(DOLLARS IN THOUSANDS)

	Three Months Ended	
	January 31, 2003	February 1, 2002
Cash flows from operating activities:		
Net earnings (loss)	$ 6,981	$ (29,735)
Adjustments to reconcile net earnings (loss) to net cash used in operating activities:		
Cumulative effect of change in accounting principle	-	24,614
Non-cash asset impairment write-off	-	4,163
Provision for depreciation and amortization	7,310	7,336
Gain on disposal of property, plant, and equipment	(4)	(10)
Increase in deferred income taxes	(752)	(334)
Changes in operating assets and liabilities:		
Receivables, net	(52,399)	(30,512)
Inventories, net	(48,213)	(39,863)
Prepaid expenses and other current assets	(1,322)	(6,209)
Accounts payable and accrued liabilities	13,257	(7,846)
Net cash used in operating activities	(75,142)	(78,396)
Cash flows from investing activities:		
Purchases of property, plant, and equipment	(11,451)	(9,245)
Proceeds from asset disposals	31	62
Decrease in investment in affiliates	1,000	-
Increase in other assets	(2,147)	(2,426)
Proceeds from sale of business	1,016	-
Net cash used in investing activities	(11,551)	(11,609)
Cash flows from financing activities:		
Increase in short-term debt	23,868	79,525
Repayments of long-term debt	(11)	(12)
Decrease in other long-term liabilities	(85)	(57)
Proceeds from exercise of stock options	1,693	661
Purchases of common stock	(598)	(1,415)
Dividends on common stock	(1,495)	(1,501)
Net cash provided by financing activities	23,372	77,201
Foreign currency translation adjustment	592	(26)
Net decrease in cash and cash equivalents	(62,729)	(12,830)
Cash and cash equivalents as of the beginning of the period	62,816	12,876
Cash and cash equivalents as of the end of the period	$ 87	$ 46

See accompanying notes to condensed consolidated financial statements.

Basis of Presentation

The accompanying unaudited condensed consolidated financial statements have been prepared in accordance with the instructions to Form 10-Q and do not include all the information and notes required by accounting principles generally accepted in the United States of America for complete financial statements. Unless the context indicates otherwise, the terms "company" and "Toro" refer to The Toro Company and its subsidiaries. In the opinion of management, the unaudited condensed consolidated financial statements include all adjustments, consisting primarily of recurring accruals, considered necessary for a fair presentation of the financial position and the results of operations. Since the company's business is seasonal, operating results for the three months ended January 31, 2003 cannot be annualized to determine the expected results for the fiscal year ending October 31, 2003. Certain amounts from prior period's financial statements have been reclassified to conform to this period's presentation.

The company's fiscal year ends on October 31, and quarterly results are reported based on three month periods that generally end on the Friday closest to the quarter end. For comparative purposes, however; the company's second and third quarters always include exactly 13 weeks of results so that the quarter end date for these two quarters is not necessarily the Friday closest to the quarter end.

For further information, refer to the consolidated financial statements and notes included in the company's Annual Report on Form 10-K for the fiscal year ended October 31, 2002. The policies described in that report are used for preparing quarterly reports.

Accounting Policies

In preparing the consolidated financial statements in conformity with accounting principles generally accepted in the United States of America, management must make decisions which impact the reported amounts and the related disclosures. Such decisions include the selection of the appropriate accounting principles to be applied and the assumptions on which to base accounting estimates. In reaching such decisions, management applies judgments based on its understanding and analysis of the relevant circumstances, historical experience, and actuarial valuations. Actual amounts could differ from those estimated at the time the consolidated financial statements are prepared. Note 1 to the consolidated financial statements in the company's Annual Report on Form 10-K provides a summary of the significant accounting policies followed in the preparation of the financial statements. Other footnotes in the company's Annual Report on Form 10-K describe various elements of the financial statements and the assumptions made in determining specific amounts.

Inventories

Inventories are valued at the lower of cost or net realizable value, with cost determined by the last-in, first-out (LIFO) method for most inventories.

Inventories were as follows:

(Dollars in thousands)	January 31, 2003	February 1, 2002	October 31, 2002
Raw materials and work in process	$ 74,834	$ 69,335	$ 68,296
Finished goods and service parts	233,973	250,678	198,860
	308,807	320,013	267,156
Less: LIFO	26,903	29,264	26,903
Other reserves	14,528	16,225	15,886
Total	$ 267,376	$ 274,524	$ 224,367

Restructuring and Other Expense

In fiscal 2002, the company announced plans to close its Riverside, California manufacturing operations and its Evansville, Indiana and Madera, California manufacturing facilities. Approximately 550 job positions and related staff reductions will be lost in connection with closing these operations. As of January 31, 2003, of the 550 job position reductions, 441 have been eliminated. In addition, the company will incur ongoing costs after the facilities are closed and until they are sold, which is captioned in "other" below. These actions are part of Toro's overall long-term strategy to reduce production costs and improve long-term competitiveness. The company also incurred a charge for asset impairment related to write-downs of patents and non-compete agreements during the first quarter of fiscal 2002.

The following is an analysis of the company's restructuring and other expense reserve accounts:

(Dollars in thousands)	Severance & Benefits	Other	Total
Balance as of October 31, 2002	$ 1,865	$ 872	$ 2,737
Utilization	1,331	25	1,356
Balance as of January 31, 2003	$ 534	$ 847	$ 1,381

The company expects a majority of the remaining accruals to be utilized during fiscal 2003.

Comprehensive Income (Loss)

Comprehensive income (loss) and the components of other comprehensive income (loss) for the three months ended were as follows:

	Three Months Ended	
(Dollars in thousands)	January 31, 2003	February 1, 2002
Net earnings (loss)	$ 6,981	$ (29,735)
Other comprehensive income (loss):		
Cumulative translation adjustments	592	(26)
Unrealized loss on derivative instruments	(1,202)	(252)
Comprehensive income (loss)	$ 6,371	$ (30,013)

Per Share Data

Reconciliations of basic and dilutive weighted average shares of common stock outstanding are as follows:

(Shares in thousands)	January 31, 2003	February 1, 2002
Basic		
Weighted average number of shares of common stock outstanding	12,440	12,470
Assumed issuance of contingent shares	21	30
Weighted average number of shares of common stock and assumed issuance of contingent shares	12,461	12,500
Dilutive		
Weighted average number of shares of common stock and assumed issuance of contingent shares	12,461	12,500
Assumed conversion of stock options	461	-
Weighted average number of shares of common stock, assumed issuance of contingent shares, and assumed conversion of stock options	12,922	12,500

Segment Data

The presentation of segment information reflects the manner in which management organizes segments for making operating decisions and assessing performance. On this basis, the company has determined it has three reportable business segments: Professional, Residential, and Distribution. The other segment consists of corporate activities, including corporate financing activities and elimination of intersegment revenues and expenses.

The following table shows the summarized financial information concerning the company's reportable segments:

(Dollars in thousands) Three months ended January 31, 2003	Professional(1)	Residential	Distribution	Other	Total
Net sales	$ 193,444	$ 94,665	$ 18,600	$ (10,747)	$ 295,962
Intersegment gross sales	12,044	843	-	(12,887)	-
Earnings (loss) before income taxes	27,756	8,661	(3,358)	(22,639)	10,420
Total assets	449,869	193,068	36,158	209,006	888,101
Three months ended February 1, 2002					
Net sales	$ 175,765	$ 92,216	$ 24,229	$ (14,295)	$ 277,915
Intersegment gross sales	15,667	1,250	-	(16,917)	-
Earnings (loss) before income taxes and accounting change	9,080	7,706	(2,087)	(22,343)	(7,644)
Total assets	448,704	170,099	53,978	204,766	877,547

(1) Includes restructuring and other expense of $10.0 million in fiscal 2002.

The following table presents the details of the other segment earnings (loss) before income taxes:

(Dollars in thousands)	Three Months Ended January 31, 2003	Three Months Ended February 1, 2002
Corporate expenses	$ (23,757)	$ (21,249)
Finance charge revenue	848	1,068
Elimination of corporate financing expense	2,332	2,615
Interest expense, net	(4,092)	(5,320)
Other income	2,030	543
Total	$ (22,639)	$ (22,343)

Goodwill

The changes in the net carrying amount of goodwill for the first quarter of fiscal 2003 were as follows:

(Dollars in thousands)	Professional Segment	Residential Segment	Total
Balance as of October 31, 2002	$ 68,942	$ 8,913	$ 77,855
Translation adjustment	10	26	36
Balance as of January 31, 2003	$ 68,952	$ 8,939	$ 77,891

Other Intangible Assets

The components of other amortizable intangible assets were as follows:

(Dollars in thousands)	January 31, 2003 Gross Carrying Amount	January 31, 2003 Accumulated Amortization	October 31, 2002 Gross Carrying Amount	October 31, 2002 Accumulated Amortization
Patents	$ 6,104	$(4,688)	$6,104	$(4,609)
Non-compete agreements	800	(447)	800	(405)
Other	800	(800)	800	(785)
Total	$ 7,704	$(5,935)	$7,704	$(5,799)
Total other intangible assets, net	$ 1,769		$1,905	

Amortization expense for intangible assets during the first quarter of fiscal 2003 was $136,000. Estimated amortization expense for the remainder of fiscal 2003 and succeeding fiscal years is as follows: 2003 (remainder), $343,000; 2004, $357,000; 2005, $337,000; 2006, $337,000; 2007, $182,000; 2008, $131,000 and after 2008, $82,000.

Warranty Guarantees

The company's products are warranted to the end-user to ensure end-user confidence in design, workmanship, and overall quality. Warranty lengths vary by product line, ranging from a period of six months to seven years, and cover parts, labor, and other expenses for non-maintenance repairs, provided operator abuse, improper use, or negligence did not necessitate the repair. An authorized distributor or dealer must perform warranty work and submit claims for warranty reimbursement, which the company pays as long as the repairs meet prescribed standards. Warranty expense is accrued at the time of sale based on historical claims experience by individual product lines. Special warranty reserves are also accrued for special rework campaigns for known major product modifications. The company also offers additional warranty coverage on select products when the factory warranty period expires.

Warranty provisions, claims, and changes in estimates for the three-month periods ended were as follows:

(Dollars in Thousands) Three Months Ended	Beginning Balance	Warranty Provisions	Warranty Claims	Changes in Estimates	Ending Balance
January 31, 2003	$53,590	$7,784	$ (9,243)	$811	$52,942
February 1, 2002	$57,882	$7,097	$ (11,173)	$252	$54,058

Derivative Instruments and Hedging Activities

The company uses derivative instruments to assist in the management of exposure to currency exchange rates. Toro uses derivatives only in an attempt to limit underlying exposure to currency fluctuations, and not for trading purposes. The company documents all relations between hedging instruments and the hedged items, as well as its risk-management objective and strategy for undertaking various hedge transactions. The company assesses, both at the hedge's inception and on an ongoing basis, whether the derivatives that are used in hedging transactions are highly effective in offsetting changes in cash flows of the hedged item.

The company enters into foreign currency exchange contracts to hedge the risk from forecasted settlement in local currencies of trade sales and purchases. These contracts are designated as cash flow hedges with the fair value recorded in accumulated comprehensive income (loss) and as a hedge asset or liability in prepaid expenses or accrued liabilities, as applicable. Once the forecasted transaction has been recognized as a sale or inventory purchase and a related asset or liability recorded in the balance sheet, the related fair value of the derivative hedge contract is reclassified from accumulated other comprehensive income (loss) into earnings. During the quarter ended January 31, 2003, the amount of losses reclassified to earnings for such cash flow hedges was $1.0 million. As of January 31, 2003, the amount of such contracts outstanding was $66.1 million. The unrecognized after-tax loss portion of the fair value of the contracts recorded in accumulated comprehensive loss as of January 31, 2003 was $1.6 million.

The company also enters into other foreign currency exchange contracts. These contracts are intended to hedge intercompany financing transactions and other activities that are not subject to the accounting criteria of Statement of Financial Accounting Standard (SFAS) No. 133; therefore, changes in fair value of these instruments are recorded in other income, net.

New Accounting Pronouncements

SFAS No. 143, "Accounting for Asset Retirement Obligations" addresses the diverse accounting practices for obligations associated with the retirement of tangible long-lived assets and the associated asset retirement costs. The company adopted this standard on November 1, 2002, which did not have a material impact on the company's financial statements.

SFAS No. 144, "Accounting for the Impairment or Disposal of Long-Lived Assets" establishes a single accounting model for the impairment or disposal of long-lived assets. The company adopted this standard on November 1, 2002, which did not have a material impact on the company's financial statements.

SFAS No. 146, "Accounting for Costs Associated with Exit or Disposal Activities" requires that a liability for a cost associated with an exit or disposal activity be recognized when the liability is incurred. This statement also establishes that fair value is the objective for initial measurement of the liability. The company will apply the provisions of SFAS No. 146 for exit or disposal activities initiated after December 31, 2002, as required.

In November 2002, the FASB issued Interpretation No. 45, "Guarantor's Accounting and Disclosure Requirements for Guarantees, Including Indirect Guarantees of Indebtedness of Others." This interpretation elaborates disclosure requirements for obligations by a guarantor under certain guarantees. This interpretation also requires a guarantor to recognize, at the inception of a guarantee, a liability for the fair value of an obligation undertaken in issuing a guarantee. The company will apply the initial recognition and measurement provisions of Interpretation No. 45 to guarantees issued or modified after December 31, 2002, as required. The company has adopted the disclosure requirements in this Interpretation during the first quarter of fiscal 2003, as required.

PART II. OTHER INFORMATION

Item 6. Exhibits and Reports on Form 8-K

(a) Exhibits

3(i) and 4(a)	Restated Certificate of Incorporation of Registrant (incorporated by reference to Exhibit 3(i) and 4(a) to Registrant's Annual Report on Form 10-K for the fiscal year ended October 31, 2001).
3(ii) and 4(b)	Bylaws of Registrant (incorporated by reference to Exhibit 3(ii) and 4(d) to Registrant's Quarterly Report on Form 10-Q for the quarter ended August 3, 2001).
4(c)	Specimen form of Common Stock certificate (incorporated by reference to Exhibit 4(c) to Registrant's Registration Statement on Form S-8, Registration No. 2-94417).
4(d)	Rights Agreement dated as of May 20, 1998, between Registrant and Wells Fargo Bank Minnesota, National Association relating to rights to purchase Series B Junior Participating Voting Preferred Stock, as amended (incorporated by reference to Registrant's Current Report on Form 8-K dated May 27, 1998, Commission File No. 1-8649).
4(e)	Indenture dated as of January 31, 1997, between Registrant and First National Trust Association, as Trustee, relating to the Registrant's 7.125% Notes due June 15, 2007 and its 7.80% Debentures due June 15, 2027 (incorporated by reference to Exhibit 4(a) to Registrant's Current Report on Form 8-K for June 24, 1997, Commission File No. 1-8649).
99(a)	Section 906 Certification of Chief Executive Officer.
99(b)	Section 906 Certification of Chief Financial Officer.

(b) Reports on Form 8-K

None.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

THE TORO COMPANY
(Registrant)

Date: June 3, 2003

By /s/ Stephen P. Wolfe

Stephen P. Wolfe
Vice President Finance,
Treasurer and Chief Financial Officer
(duly authorized officer and principal financial officer)

CERTIFICATIONS

I, Kendrick B. Melrose, certify that:

1. I have reviewed this quarterly report on Form 10-Q/A of The Toro Company;

2. Based on my knowledge, this quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this quarterly report;

3. Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this quarterly report;

4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-14 and 15d-14) for the registrant and have:

a) designed such disclosure controls and procedures to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this quarterly report is being prepared;

b) evaluated the effectiveness of the registrant's disclosure controls and procedures as of a date within 90 days prior to the filing date of this quarterly report (the "Evaluation Date"); and

c) presented in this quarterly report our conclusions about the effectiveness of the disclosure controls and procedures based on our evaluation as of the Evaluation Date;

5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):

a) all significant deficiencies in the design or operation of internal controls which could adversely affect the registrant's ability to record, process, summarize and report financial data and have identified for the registrant's auditors any material weaknesses in internal controls; and

b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls; and

6. The registrant's other certifying officers and I have indicated in this quarterly report whether there were significant changes in internal controls or in other factors that could significantly affect internal controls subsequent to the date of our most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

Date: June 3, 2003

/s/ Kendrick B. Melrose
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Kendrick B. Melrose
Chairman and Chief Executive Officer
(Principal Executive Officer)

I, Stephen P. Wolfe, certify that:

1. I have reviewed this quarterly report on Form 10-Q/A of The Toro Company;

2. Based on my knowledge, this quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this quarterly report;

3. Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this quarterly report;

4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-14 and 15d-14) for the registrant and have:

a) designed such disclosure controls and procedures to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this quarterly report is being prepared;

b) evaluated the effectiveness of the registrant's disclosure controls and procedures as of a date within 90 days prior to the filing date of this quarterly report (the "Evaluation Date"); and

c) presented in this quarterly report our conclusions about the effectiveness of the disclosure controls and procedures based on our evaluation as of the Evaluation Date;

5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):

a) all significant deficiencies in the design or operation of internal controls which could adversely affect the registrant's ability to record, process, summarize and report financial data and have identified for the registrant's auditors any material weaknesses in internal controls; and

b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls; and

6. The registrant's other certifying officers and I have indicated in this quarterly report whether there were significant changes in internal controls or in other factors that could significantly affect internal controls subsequent to the date of our most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

Date: June 3, 2003

/s/ Stephen P. Wolfe

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Stephen P. Wolfe
Vice President, Finance
Treasurer and Chief Financial Officer
(Principal Financial Officer)

EXHIBIT 99(a)

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of The Toro Company (the "Company") on Form 10-Q/A for the quarterly period ended January 31, 2003 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Kendrick B. Melrose, Chairman and Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

(1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

/s/ Kendrick B. Melrose
- ------------------------------------
Kendrick B. Melrose
Chairman and Chief Executive Officer
June 3, 2003

This certification accompanies the Report pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 and shall not, except to the extent required by the Sarbanes-Oxley Act of 2002, be deemed filed by the Company for purposes of Section 18 of the Securities Exchange Act of 1934, as amended.

EXHIBIT 99(b)

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of The Toro Company (the "Company") on Form 10-Q/A for the quarterly period ended January 31, 2003 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Stephen P. Wolfe, Vice President-Finance, Treasurer and Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

(1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

/s/ Stephen P. Wolfe

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Stephen P. Wolfe
Vice President-Finance,
Treasurer and Chief Financial Officer
June 3, 2003

This certification accompanies the Report pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 and shall not, except to the extent required by the Sarbanes-Oxley Act of 2002, be deemed filed by the Company for purposes of Section 18 of the Securities Exchange Act of 1934, as amended.