

Registration No. 33-55550

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

AMENDMENT NO. 1

TO

FORM S-8

REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

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

Delaware	41-0580470
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification Number)

8111 Lyndale Avenue South
Bloomington, Minnesota 55420
(Address of principal executive offices) (Zip Code)

THE TORO COMPANY
1992 DIRECTORS STOCK PLAN
(Full title of the plan)

J. Lawrence McIntyre, Esquire
Vice President, Secretary and General Counsel
The Toro Company
8111 Lyndale Avenue South
Bloomington, Minnesota 55420
Telephone number : (612) 888-8801
(Name, address and telephone number of agent for service)

Copy to:

Helen P. Starr
Attorney at Law
6010 33rd Street, N.W.
Washington, D.C. 20015-1606

CALCULATION OF REGISTRATION FEE

Title of securities to be registered	Amount to be registered	Proposed maximum offering price per share	Proposed maximum aggregate offering price	Amount of registration fee
Common Stock, par value \$1.00 per share (a)	40,000 shares(b)	\$31.75(c)	\$1,270,000(c)	\$438(d)
<p>(a) Each share of Common Stock has attached thereto one Preferred Share Purchase Right. Value attributable to such Rights, if any, is reflected in the market price of the Common Stock.</p> <p>(b) An indeterminate number of shares will be issued from time to time to participants in the Plan.</p> <p>(c) Estimated solely to calculate the registration fee, pursuant to Rule 457(c) on the basis of the average of the high and low prices on the New York Stock Exchange on May 7, 1996 as reported in THE WALL STREET JOURNAL.</p> <p>(d) Restricted fee to be applied to account number 737758.</p>				

INCORPORATION BY REFERENCE

This Amendment No. 1 relates to Registrant's Registration Statement on Form S-8 (No. 33-55550), filed with the Securities and Exchange Commission on December 8, 1992. Under that Registration Statement, Registrant registered 25,000 shares of Common Stock for issuance in connection with The Toro Company 1992 Directors Stock Plan (the "Plan"). This Amendment No. 1 increases to 65,000 shares the total number of shares registered for issuance under the Plan.

The contents of Registrant's Registration Statement on Form S-8 (No. 33-55550) are incorporated by reference in this Amendment No. 1.

AMENDMENT TO INCREASE SHARES AND PROVIDE FOR STOCK OPTION GRANTS

On March 12, 1996, the stockholders of Registrant approved amendments to the Plan to increase the number of shares of Common Stock that may be issued under the Plan from 25,000 to 65,000, subject to adjustment to reflect changes in the corporate or capital structure of Registrant, and to provide for the annual award of stock options to nonemployee directors of Registrant.

PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

ITEM 8. EXHIBITS.

EXHIBIT NUMBER	DESCRIPTION
23	Consent of KPMG Peat Marwick LLP.
99	Additional Exhibits: The Toro Company 1992 Directors Stock Plan, as amended and restated (incorporated by reference to Registrant's Schedule 14A, Proxy Statement, Exhibit D, with respect to its 1996 Annual Meeting of Stockholders, File No. 1-8649).

SIGNATURES

THE REGISTRANT. Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Amendment No. 1 to its Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Bloomington, State of Minnesota on the 10th day of May, 1996.

THE TORO COMPANY
(Registrant)

By: J. LAWRENCE MCINTYRE

J. Lawrence McIntyre, Vice President,
Secretary and General Counsel

Pursuant to the requirements of the Securities Act of 1933, this Amendment No. 1 to its Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

SIGNATURE	TITLE	DATE
KENDRICK B. MELROSE ----- Kendrick B. Melrose	Chairman, Chief Executive Officer, President and Director (Principal Executive Officer)	May 10, 1996
* ----- Gerald T. Knight	Vice President Finance and Chief Financial Officer (Principal Financial Officer)	May 10, 1996
* ----- Randy B. James	Vice President and Controller (Principal Accounting Officer)	May 10, 1996
----- Ronald O. Baukol	Director	May , 1996
----- Robert C. Buhrmaster	Director	May , 1996
----- Janet K. Cooper	Director	May , 1996

* Director May 10, 1996

William W. George

* Director May 10, 1996

Alex A. Meyer

* Director May 10, 1996

Robert H. Nassau

* Director May 10, 1996

Dale R. Olseth

* Director May 10, 1996

Edwin H. Wingate

* By KENDRICK B. MELROSE

Kendrick B. Melrose
ATTORNEY-IN-FACT
May 10, 1996

EXHIBIT LIST

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EXHIBIT 23

CONSENT OF INDEPENDENT AUDITORS

The Board of Directors
The Toro Company:

We consent to the use of our reports incorporated herein by reference in the
Registration Statement on Form S-8.

/s/ KPMG Peat Marwick LLP

Minneapolis, Minnesota
May 10, 1996