

**SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

**POST-EFFECTIVE AMENDMENT NO. 1
TO
FORM S-8**

**REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

THE TORO COMPANY

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation or organization)

41-0580470
(I.R.S. Employer
Identification Number)

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

**THE TORO COMPANY
PERFORMANCE SHARE 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: (952) 888-8801
(Name, address and telephone number of agent for service)

Copy to:
Helen P. Starr, Esquire
Perkins Coie LLP
607 Fourteenth Street, NW
Washington, D.C. 20005

INCORPORATION BY REFERENCE

This Post-Effective Amendment No. 1 (the "Amendment") to Registrant's Registration Statement on Form S-8, No. 333-89260 (filed with the Securities and Exchange Commission on May 28, 2002) also relates to Registrant's Registration Statement No. 333-87461 (filed with the Commission on September 21, 1999). Under these Registration Statements, Registrant registered a total of 1,000,000 shares of Common Stock, par value \$1.00 per share, and related Preferred Share Purchase Rights, to be offered and sold in connection with The Toro Company Performance Share Plan (the "Plan"). The contents of Registrant's Registration Statements Nos. 333-89260 and 333-87461 are incorporated by reference in this Amendment.

As permitted by the instructions to Form S-8, this Amendment omits the information specified in Part I of Form S-8.

AMENDMENT TO REFLECT SHARES AUTHORIZED IN STOCK SPLIT

On March 20, 2003, the Board of Directors of Registrant approved a 2 for 1 stock split of the Common Stock, which was effected in the form of a 100% stock dividend. In connection with the stock split, the Board approved the adjustment of the total number of shares authorized for issuance under the Plan, from 1,000,000 to 2,000,000, to reflect the stock split. The stock split was effective April 14, 2003.

Of the 1,000,000 shares authorized for issuance under the Plan at the April 1, 2003 record date for the split, 757,828 remained unissued. The shares remaining available were adjusted to reflect the 2 for 1 stock split. This Amendment is filed in accordance with Rule 416(b) under the Securities Act of 1933 to reflect those additional shares of Common Stock authorized for issuance under the plan as a result of adjustments for the 2 for 1 stock split. Pursuant to Rule 416(a) under the Securities Act of 1933, this Amendment also covers an indeterminate number of shares that may be issued in respect of stock splits, stock dividends and similar transactions in the future.

PART II INFORMATION REQUIRED IN REGISTRATION STATEMENT

ITEM 5. INTERESTS OF NAMED EXPERTS AND COUNSEL.

The opinion of counsel as to the legality of the securities being registered, which is Exhibit 5 to this Registration Statement, is rendered by J. Lawrence McIntyre, Vice President, Secretary and General Counsel of Registrant. Mr. McIntyre participates in this Plan. As of April 30, 2003, Mr. McIntyre owned 10,964.771 shares of Toro Common Stock and held options to purchase 66,400 shares. He also holds Performance Share Awards, which are based on the value of the Common Stock and has 43,181.386 Common Stock units credited to his account under a deferred compensation plan.

ITEM 8. EXHIBITS.

The exhibits are listed in the exhibit index.

May 29, 2003

The Toro Company
8111 Lyndale Avenue South
Minneapolis, Minnesota 55420

Re: Post-Effective Amendment No. 1 to Registration Statement on Form S-8 (No. 333-89260) for The Toro Company Performance Share Plan

Gentlemen:

I am Vice President, Secretary and General Counsel of The Toro Company (the "Company"). In connection with Post-Effective Amendment No. 1 to the Registration Statement on Form S-8 noted above, relating to The Toro Company Performance Share Plan, an additional 757,828 shares of Common Stock, \$1.00 par value per share, and related Preferred Share Purchase Rights of the Company, may be issued as a result of a 2 for 1 stock split of the Common Stock, effective April 14, 2003. Please be advised that as counsel to the Company, upon examination of such corporate documents and records as I have deemed necessary or appropriate for the purpose of rendering this opinion, it is my opinion that:

1. The shares of Common Stock when issued in accordance with proper corporate authorizations, will be legally issued, fully paid and non-assessable; and
2. Assuming that the Rights Agreement dated as of May 20, 1998, as modified by the Certificate of Adjusted Purchase Price or Number of Shares dated April 14, 2003, has been duly authorized, executed and delivered by the Rights Agent, the Rights, if and when issued as contemplated by the Rights Agreement, as it may be amended from time to time, will have been legally issued and entitled to the benefits of the Rights Agreement pursuant to which they will be issued.

The foregoing opinion is limited to the federal laws of the United States and the General Corporation Law of the State of Delaware, and I am expressing no opinion as to the effect of the laws of any other jurisdiction.

I hereby consent to the filing of this opinion as an exhibit to the above-captioned Amendment, and to the reference to my name under the heading "Interests of Named Experts and Counsel" contained in the Registration Statement. In giving such consent, I do not hereby admit that I am in the category of persons whose consent is required under Section 7 of the Act.

Very truly yours,

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

SIGNATURES

The Registrant. Pursuant to the requirements of the Securities Act of 1933, 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 Post-Effective 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 May 29, 2003.

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 Post-Effective Amendment No. 1 to the Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

SIGNATURE	TITLE	DATE
* Kendrick B. Melrose	Chairman, Chief Executive Officer, President and Director (Principal Executive Officer)	May 29, 2003
* Stephen P. Wolfe	Vice President Finance and Chief Financial Officer (Principal Financial Officer)	May 29, 2003
* Randy B. James	Vice President and Controller (Principal Accounting Officer)	May 29, 2003
* Ronald O. Baukol	Director	May 29, 2003
* Robert C. Buhrmaster	Director	May 29, 2003
* Winslow H. Buxton	Director	May 29, 2003
* Janet K. Cooper	Director	May 29, 2003

SIGNATURE

TITLE

DATE

*
Katherine J. Harless

Director

May 29, 2003

*
Robert H. Nassau

Director

May 29, 2003

*
Dale R. Olseth

Director

May 29, 2003

*
Christopher A. Twomey

Director

May 29, 2003

*
Gregg W. Steinhafel

Director

May 29, 2003

*
Edwin H. Wingate

Director

May 29, 2003

* By: J. LAWRENCE MCINTYRE
J. Lawrence McIntyre, attorney-in-fact pursuant to a Power
of Attorney dated May 29, 2003

Date: May 29, 2003

EXHIBIT LIST

EXHIBIT NUMBER	DESCRIPTION
4	Instruments defining the rights of security holders, including indentures:
4(a)	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(b)	Amended and Restated Certificate of Incorporation of the Registrant (incorporated by reference to Exhibit 4(b) to Registrant's Current Report on Form 8-K dated May 28, 2003, Commission File No. 1-8649).
4(c)	Bylaws of Registrant, as amended (incorporated by reference to Exhibit 4(c) to Registrant's Current Report Form 8-K dated May 28, 2003, Commission File No. 1-8649).
4(d)	Rights Agreement dated as of May 20, 1998, between the Registrant and Wells Fargo Bank Minnesota, N.A., relating to rights to purchase Series B Junior Participating Voting Preferred Stock (incorporated by reference to Exhibit (1) to Registrant's Current Report on Form 8-K dated May 27, 1998, Commission File No. 1-8649).
4(e)	Certificate of Adjusted Purchase Price or Number of Shares dated April 14, 2003 filed by Registrant with Wells Fargo Bank Minnesota, N.A., as Rights Agent, in connection with Rights Agreement dated as of May 20, 1998 (incorporated by reference to Exhibit 2 to Registrant's Amendment No. 1 to Registration Statement on Form 8-A/A dated April 14, 2003, Commission File No. 1-8649).
4(f)	Indenture dated as of January 31, 1997 between Registrant and First National Trust Association, as Trustee, relating to Registrant's 7.125% Notes due June 15, 2007 and its 7.80% Debentures due June 15, 2027 (incorporated by reference Exhibit 4(a) to Registrant's Current Report on Form 8-K for June 24, 1997, Commission File No. 1-8649).
5	Opinion of counsel regarding legality (<i>filed electronically herewith</i>).
23(a)	Consent of counsel (<i>contained in Exhibit 5</i>).
23(b)	Consent of KPMG LLP (<i>filed electronically herewith</i>).
24	Powers of Attorney (<i>filed electronically herewith</i>).

May 29, 2003

The Toro Company
8111 Lyndale Avenue South
Minneapolis, Minnesota 55420

Re: Post-Effective Amendment No. 1 to Registration Statement on Form S-8 (No. 333-89260) for The Toro Company Performance Share Plan

Gentlemen:

I am Vice President, Secretary and General Counsel of The Toro Company (the "Company"). In connection with Post-Effective Amendment No. 1 to the Registration Statement on Form S-8 noted above, relating to The Toro Company Performance Share Plan, an additional 757,828 shares of Common Stock, \$1.00 par value per share, and related Preferred Share Purchase Rights of the Company, may be issued as a result of a 2 for 1 stock split of the Common Stock, effective April 14, 2003. Please be advised that as counsel to the Company, upon examination of such corporate documents and records as I have deemed necessary or appropriate for the purpose of rendering this opinion, it is my opinion that:

1. The shares of Common Stock when issued in accordance with proper corporate authorizations, will be legally issued, fully paid and non-assessable; and
2. Assuming that the Rights Agreement dated as of May 20, 1998, as modified by the Certificate of Adjusted Purchase Price or Number of Shares dated April 14, 2003, has been duly authorized, executed and delivered by the Rights Agent, the Rights, if and when issued as contemplated by the Rights Agreement, as it may be amended from time to time, will have been legally issued and entitled to the benefits of the Rights Agreement pursuant to which they will be issued.

The foregoing opinion is limited to the federal laws of the United States and the General Corporation Law of the State of Delaware, and I am expressing no opinion as to the effect of the laws of any other jurisdiction.

I hereby consent to the filing of this opinion as an exhibit to the above-captioned Amendment, and to the reference to my name under the heading "Interests of Named Experts and Counsel" contained in the Registration Statement. In giving such consent, I do not hereby admit that I am in the category of persons whose consent is required under Section 7 of the Act.

Very truly yours,

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

CONSENT OF INDEPENDENT AUDITORS

The Board of Directors
The Toro Company:

We consent to the use of our report dated December 9, 2002, incorporated by reference in this Form S-8, as amended by this Post-Effective Amendment No 1. Our report refers to the adoption of Statement of Financial Accounting Standards No. 142, Goodwill and Other Intangible Assets on November 1, 2001.

/s/ KPMG LLP

KPMG LLP
Minneapolis, Minnesota
May 30, 2003

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints Kendrick B. Melrose and J. Lawrence McIntyre, or either of them, each with power to act without the other, his true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution for him and in his name, place and stead, in any and all capacities, to sign any and/or all amendments to Registration Statement Nos. 333-10004, 333-89260, 333-89262, 333-57198, 333-47260, 333-36166, 333-44879, 333-03509 and/or 333-03505, and to file the same, or cause to be filed the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission granting unto said attorney-in-fact and agent full power to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he or she might or could do in person, hereby approving and confirming all that said attorney-in-fact and agent or his substitute or substitutes may lawfully do or cause to be done by virtue hereof.

Signature	Title	Date
* Kendrick B. Melrose	Chairman, Chief Executive Officer, President and Director (Principal Executive Officer)	May 29, 2003
* Stephen P. Wolfe	Vice President Finance and Chief Financial Officer (Principal Financial Officer)	May 29, 2003
* Randy B. James	Vice President and Controller (Principal Accounting Officer)	May 29, 2003
* Ronald O. Baukol	Director	May 29, 2003
* Robert C. Buhrmaster	Director	May 29, 2003
* Winslow H. Buxton	Director	May 29, 2003
* Janet K. Cooper	Director	May 29, 2003
* Katherine J. Harless	Director	May 29, 2003
* Robert H. Nassau	Director	May 29, 2003
* Dale R. Olseth	Director	May 29, 2003
* Christopher A. Twomey	Director	May 29, 2003
* Gregg W. Steinhaffel	Director	May 29, 2003
* Edwin H. Wingate	Director	May 29, 2003