FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL

OMB Number: 3235-0287

Estimated average burden

0.5

hours per response:

Check this box if no longer subject t	Ю
Section 16. Form 4 or Form 5	
obligations may continue. See	
Instruction 1(b).	

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* BURKART PHILIP A						2. Issuer Name and Ticker or Trading Symbol TORO CO [TTC]								5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner					
(Last) (First) (Middle) 8111 LYNDALE AVENUE SOUTH						3. Date of Earliest Transaction (Month/Day/Year) 12/02/2004								X Officer (give title below) Other (specify below) Vice President, General Mgr. I					
(Street) BLOOMINGTON MN 55420-1196 (City) (State) (Zip)					- 4 .	4. If Amendment, Date of Original Filed (Month/Day/Year)								Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One Reporting Person					
		•		on-Deri	vativ	e Se	curities	Ac	auired	l. Di	sposed of	f. or Bei	neficial	lv Owned					
1. Title of Security (Instr. 3) 2. Transa Date (Month/D				action	ion 2A. Deemed			3. 4 Transaction D		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported		6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership		
									Code	v	Amount	(A) or (D)	Price	Transaction(s) (Instr. 3 and 4)			("	nstr. 4)	
Common Stock														7,61	6	Г			
Common Stock													9,864.92		I		he Toro ompany nvestment, avings & SOP		
			Table II								oosed of, convertib			Owned					
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	Execution Date, if any		4. Transaction Code (Instr. 8)				6. Date Expirat (Month	ion Da		7. Title and Amount of Securities Underlying Derivative Secu (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s)		10. Ownershi Form: Direct (D) or Indirec (I) (Instr. 4	Beneficial Ownership (Instr. 4)	
					Code	v	(A)	(D)	Date Exercis	sable	Expiration Date	Title	Amount or Number of Shares	1	(Instr. 4				
Stock	\$74.04	12/02/2004			A		3 300(1)		12/02/3	2005	12/02/2014	Common	3 300	\$74.04	3 3	300	D	1	

Explanation of Responses:

 $1. \ The \ option \ vests \ in \ three \ equal \ annual \ installments \ beginning \ on \ December \ 2, \ 2005.$

N. Jeanne Ryan, Atty-in-Fact 12/06/2004

** Signature of Reporting Person Date

 $Reminder: Report \ on \ a \ separate \ line \ for \ each \ class \ of \ securities \ beneficially \ owned \ directly \ or \ indirectly.$

- * If the form is filed by more than one reporting person, see Instruction 4 (b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.