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LINDSAY MANUFACTURING CO

Form 8-K

March 24, 2004

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of
the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported):

March 23, 2004

LINDSAY MANUFACTURING CO.

(Exact name of registrant as specified in its charter)

Delaware	1-13419	47-0554096
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(State of Incorporation)	(Commission File Number)	(IRS Employer Identification Number)

2707 North 108th Street, Suite 102 Omaha, Nebraska	68164
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(Address of principal executive offices)	(Zip Code)

(402) 428-2131

(Registrant's telephone number, including area code)

Not applicable

(Former name or former address, if changed since last report)

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS.

99.1 Press Release, dated March 23, 2004, issued by the Company.

ITEM 12. RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

On March 23, 2004, the Company issued a press release announcing the Company's results of operations for the second fiscal quarter and six-months ended February 29, 2004. A copy of the press release is furnished herewith as Exhibit 99.1.

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The information contained in this Current Report, including the exhibit referenced in Item 7 above, is being "furnished" pursuant to "Item 12. Results of Operations and Financial Condition" of Form 8-K and, as such, shall not be deemed to be "filed" for the purposes of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities of that Section. The information in this Current Report shall not be incorporated by reference into any registration statement or other document pursuant to the Securities Act of 1933, as amended, except as shall be expressly set forth by specific reference in such filing.

SIGNATURES

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

LINDSAY MANUFACTURING CO.

Dated: March 23, 2004

By /s/ Bruce C. Karsk

Bruce C. Karsk, Executive Vice President
and Chief Financial Officer