Eco-terrorists strike Pure Seed test farm

By JAY FINEGAN

HUBBARD, Ore. - An underground eco-terrorist group styling itself the Anarchist Golfing Association attacked Pure Seed Testing Inc. here last month, smashing into greenhouses, overturning and stomping on experimental grass plots, scattering identification labels, and spray painting such slogans as "Nature Bites Back."

Crystal Fricker, director of research and new president, estimated damage at about $500,000, but said the value of projects destroyed in the raid could easily have run over $1 million. "It's hard to put a value on it," she said. "We've lost years of research."

The Federal Bureau of Investigation swung into action quickly, assigning 10 agents to the case. At press time, no arrests had been made.

The vandals stole onto the 110-acre research farm during the night. "They hit two different greenhouses and went across 70 acres of the farm, hitting different nurseries, pulling up plants, cutting the heads off plants, and dumping 200 pots of ornamental grasses collected from around the world," Fricker said. "They left little clues that they had been everywhere -- golf balls embossed with their insignia: a circle-A anarchist symbol."

Destructive beetle spreading fast through Northeast

By JAY FINEGAN

BRETTON WOODS, N.H. -- An unusually pernicious turf-defeating beetle, the European chafer, is marching briskly through Northeastern states and appears poised to extend its range. Speaking to superintendents from Maine and New Hampshire at the Mount Washington Hotel here, entomologist Stanley R. Swier said the chafer can do "a phenomenal amount of damage."

Swier also expressed concern that the insect may be on the verge of a breakthrough phase. "The chafer will lay its eggs in potted nursery plants, and these plants will be shipped around the country," he said. "They can also be carried by cars and trains. They emerge by the millions in late June, and they'll fly right into vehicles. When you look at the routes of major highways and rail beds, you see the chafer following those tracks. It's getting a free ride from place to place."

The brown, inch-long beetle, a native of central Europe, first appeared in the United States in 1940, when it turned up in Newark, N.Y. Its advance from there had been gradual. Now, however, the insect has spread as far north as Portland, Me., and southern Canada.

Course owners, IRS negotiate

By A. WASHBURN

CHARLESTON, S.C. -- The National Golf Course Owners Association (NGCOA), working with the national accounting firm KPMG, met here recently with officials of the Internal Revenue Service to seek more favorable tax treatment for golf courses. At issue was a 45-year-old tax regulation dealing with the accounting of maintenance costs of modern layouts.

Revenue Ruling 55-290, which was issued in May 1955, was developed in the period when there was much more room on the average golf course. The ruling states that "business use" of the golf course can be claimed only if the club is used "primarily" for business purposes, and "not merely as a means of furthering business relationships."

In the years since, golf courses have been greatly enlarged and transformed. As a result, golf courses are now being used daily for business and recreation. Although the ruling states that golf clubs can use the course for "business purposes," it does not provide for the use of the course for "recreational purposes." This has resulted in a more sophisticated approach to the use of the course for business purposes.

The outcome of this discussion will be watched closely by the golfing industry. It is possible that the IRS will issue a new ruling that would allow golf clubs to use the course for "recreational purposes." If this happens, it would be a major victory for the golfing industry. It would also mean that golf clubs would no longer have to worry about the IRS looking over their shoulders.

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