

## Questionnaire manual: EKOMAR A. Financial statistics of agricultural, forestry and fishing enterprises

Questionnaire code: 13442021

Submitted in: 1.07.2021, data about 2020

Periodicity: Annual

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Calculating the average number of employees in full-time equivalents – to find the full-time equivalent of the average number of employees, the hours worked by part time employees are converted to full-time employment, which is then added to the number of full time employees.

An example on reducing the number of employees:

The standard working time in the enterprise is 8 hours a day.

Find the average number of employees in the enterprise in full-time equivalents in one month, provided that:

on 1–15 January, the employer employed 27 full time employees;

on 16–31 January, the employer employed 48 full time employees;

on 1–31 January, the employer employed 1 part time employee with 6 working hours a day – with work load of 0.75;

on 1–15 January, the employer employed 1 part time employee with 4 working hours a day – with work load of 0.50;

on 1–31 January, the employer employed 1 part time employee with 2 working hours a day – with work load of 0.25.

The monthly average number of full time employees is

$$(15 \times 27 + 16 \times 48) / 31 = 37.8$$

Monthly average number of part time employees is

$$(0.75 \times 31 + 0.5 \times 15 + 0.25 \times 31) / 31 = 1.2$$

The average number of employees in full-time equivalents in January is

$$37.8 + 1.2 = 39.0$$

The average number of employees in full-time equivalents for each month is calculated similarly to the given example. To find the annual average number of employees, add up the monthly average numbers of employees and divide it by 12.

Please make sure that you enter data in the correct cell. If you enter alphabetical characters in a number field, a corresponding error message is displayed. In the case of some fields, logic (arithmetic) checks have been applied to prevent data entry mistakes. If there is a conflict in the entered data or they conflict with pre-filled data, an error message appears when the table is checked. In the case of errors, review the data carefully and make corrections.

After correcting the data, save changes and check the questionnaire again. If there are no more mistakes, confirm and submit the data by clicking "Confirm" on the last page of the questionnaire. You will be displayed a message that the data have been submitted successfully.

### DATA COLLECTED WITH THE QUESTIONNAIRE

#### Table B. EMPLOYMENT, HOURS WORKED

Please fill in the missing data, check the prefilled fields and correct where necessary.

NB! The error detection reports may be sizable since the formula that checks a certain field for errors is applied to all fields involved in the key control. However, it does not mean that all fields are erroneous.

| Row code/<br>column code | Name of variable<br>* - mandatory  | Code of variable | Explanation  | Type of data<br>(number of decimals) or list/<br>classification name | You need not fill in the value:<br>period, economic activity |
|--------------------------|------------------------------------|------------------|--|--|--|
| B_010<br>/ 1             | Average number of persons employed | ENT_B_010        | Average number of persons employed – total number of persons who work in the enterprise, irrespective of the length of the working week: proprietors and their unpaid family members; full and part-time employees; persons who work outside the unit (delivery staff etc.); persons temporarily absent from work (on sick leave, paid leave, study leave, on strike, etc.); seasonal workers, trainees (apprentices) and homeworkers; persons employed under contract for services. Not included among persons employed are manpower supplied by other enterprises who are working in the observation unit fulfilling orders of that unit, as well as long-term absent employees (on maternity leave, in military service etc.) | Positive integer   |  |
| B_020<br>/ 1             | Annual average number of employees | ENT_B_020        | Annual average number of employees – persons who have a contract to carry out work for an employer and receive compensation in the form of wages, salaries, fees, gratuities, piecework pay or remuneration in kind: paid working proprietors; full and part-time employees; trainees  | Positive integer   |  |

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|-----------|---|-----------|---|----------------------------|--|
|           |   |           | (apprentices); seasonal workers and homeworkers; unemployed persons engaged under a contract between an undertaking and employment placement agency; persons temporarily absent from work (on sick leave, paid leave, study leave, on strike, etc.). Not included among employees are long-term absent employees (on maternity leave, in military service etc.), manpower supplied by other enterprises fulfilling orders of that unit (are paid by that unit) and unpaid volunteers.   |                            |  |
| B_030 / 1 | Annual average number of part-time employees  | ENT_B_030 | Part-time employee is a person who is working less than normal working hours per day/week/month; who works temporarily part time at the employer's initiative.  | Positive integer           |  |
| B_070 / 1 | Number of hours worked  | ENT_B_070 | Hours worked is the total number of hours actually worked by all employees in the observation period. In addition to standard working hours, also show overtime. Number of hours worked does not include hours paid but not worked such as annual leave, holidays, sickness, meal breaks and travel between home and work, which are not directly hours worked. If the exact number of hours actually worked is not known, it may be calculated indirectly: standard working hours + overtime - absences. The number of working hours per calendar year is 2031. The number of hours worked is measured as thousand hours with one decimal place. | Positive real number (0,1) |  |
| B_080 / 1 | Average number of employees in full-time equivalent units                           | ENT_B_080 | To find the full-time equivalent of average number of employees, the hours worked by part-time workers are converted to full-time employment, which is then added to the number of full-time workers. To find the annual average number of employees, add up the full-time equivalent of monthly average number of employees and divide it by 12.   | Positive integer           |  |
| B_065 / 1 | Research and development personnel employed by the enterprise in the current year * | ENT_B_065 | Research and development refers to creative work undertaken on a systematic basis in order to increase the stock of knowledge (including knowledge of man, nature, society and their interaction), and the use of this knowledge to devise new applications, for the production of new materials, products and equipment, to introduce or develop new processes, systems and services. The number of persons employed includes full-time as well as occasional research and development staff. Unlike the rest of the questionnaire, this question is about the year after the reference year.  | valik_jah_ei_1v            |  |

**Table C1. SCHEME 1: INCOME STATEMENT (ONLY fill in either Scheme 1 or Scheme 2)**

The values of taxonomy elements in the annual report are used for prefilling. The values in additional rows in the annual report are not used for prefilling.

Prefilled from the report "Manufactured goods", "Consumption of fuels and energy", "Energy" (in auxiliary column 101)r.

| Row code/<br>column code | Name of variable<br>* - mandatory                 | Code of variable | Explanation   | Type of data<br>(number of decimals) or list/<br>classification name | You need not fill in the value:<br>period, economic activity |
|--------------------------|---|------------------|---|--|--|
| C_010_1 / 1              | Turnover – scheme 1                               | ENT_C_010_1      | Turnover – income from sales of all products, goods and services, received or to be received, which have been produced or provided as part of principal or ancillary activity, excluding VAT and excises, is calculated on an accrual basis accounting. Turnover includes charges for packaging, as well as commissions, agency fees, rent. Turnover does not include: proceeds from selling fixed assets, other operating revenue, financial and extraordinary income, subsidies received from national or local budgets, or from the institutions of the European Union; revenue collected on behalf of third parties (contracts of commission and agency contracts). | Positive integer   |  |
| C_011_1 / 1              | Turnover: total sales to non-residents – scheme 1 | ENT_C_011_1      | Turnover includes sales of goods, products and services to non-residents, i.e. to legal persons registered or natural persons permanently residing in foreign countries.  | Positive integer   |  |
| C_012_1 / 1              | Turnover: sales to non-residents in the European  | ENT_C_012_1      | Sales to legal persons registered or natural persons permanently residing in the European Union member states (Austria, Belgium, Bulgaria, Spain, Netherlands, Ireland, Italy,  | Positive integer   |  |

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|-----------------------|--|--------------|--|------------------|--|
|                       | Union countries (except Estonia) – scheme 1  |              | Greece, Cyprus, Lithuania, Luxembourg, Latvia, Malta, Portugal, France, Sweden, Romania, Germany, Slovakia, Slovenia, Finland, UK, Denmark, Czech, Hungary).   |                  |  |
| C_013_1 / 1           | Turnover: sales of self-manufactured goods and industrial services to non-residents – scheme 1 | ENT_C_013_1  | Sales of self-manufactured goods and industrial services rendered to non-residents. Sales do not include costs of materials in case of resale (re-export) to non-residents if the materials imported for processing are not recognised in the costs. In that case, only service fees are included.   | Positive integer |  |
| C_755_1 / 1           | Other income, total – scheme 1   | ENT_C_755_1  | Other revenue – revenue from irregular business activity, including revenue from selling property, plant and equipment and intangible assets, biological assets and investment properties, from penalties, interests on arrears and other recoveries, net profit on translation of foreign currencies and supplier payables. Also indicate here the gains arising from changes in fair value of investment properties, as well as grants for operating expenses, agricultural production and grants related to assets.   | Positive integer |  |
| C_760_1 / 1           | Other revenue: profit from sale of fixed assets – scheme 1                                     | ENT_C_760_1  | Revenue from selling property, plant, and equipment, intangible assets, investment properties, biological assets.  | Positive integer |  |
| C_765_1 / 1           | Other revenue: profit from revaluation – scheme 1  | ENT_C_765_1  | Gains from revaluation of investment properties, biological assets reported under the fair value model.  | Positive integer |  |
| C_023_1 / 1           | Other revenue: grants related to assets – scheme 1   | ENT_C_023_1  | Grants related to assets – grants recognised as income in the reference period whose primary condition is that the entity should acquire long-term assets.   | Positive integer |  |
| C_020_1 / 1           | Grants related to income – scheme 1  | ENT_C_020_1  | Grants related to income – grants from general government or local budgets or from the Institutions of the European Union to compensate for operating expenses, including EAS project grants (export, marketing, product development, business start-up, development of infrastructure), support to training, consultations, participation in fairs and festivals, traineeships; wage subsidies, traineeship or supervisor benefits of the Unemployment Insurance Fund; support of the Environmental Investment Centre; ARIB export support; subsidies for regular public transport services. Not included here are grants related to assets, forgivable loans, non-monetary grants. MORE INFORMATION: RTJ 12 "Government assistance".         | Positive integer |  |
| C_020_SELGITUS_S1 / 1 | Other revenue: specification of the source, purpose and amount of the grant – scheme 1         | ENT_C_020_S1 | Describe from whom (institution) and for which activity the grant was received.  | Text             |  |
| C_756_1 / 1           | Other revenue: lease income – scheme 1   | ENT_C_756_1  | Lease income – income from using leased assets unless reported as turnover.  | Positive integer |  |
| C_757_1 / 1           | Other revenue: licence fees – scheme 1   | ENT_C_757_1  | Licence fees – revenue from selling licences unless reported as turnover.  | Positive integer |  |
| C_022_1 / 1           | Change in inventories of finished goods and work in progress – scheme 1                        | ENT_C_022_1  | Changes in finished goods and work in progress inventories – stocks of finished products and work in progress at the end of the year less stocks of finished products and work in progress at the beginning of the year at the production cost. Fill in if scheme 1 is used. Inventories include goods or services being processed and not ready for sale, as well as goods produced by the enterprise which are held for sale. Work in progress also includes products of the entity that are being processed by a third party. However, if the entity has goods which do not belong to this entity, these are not included in the inventories. Included here is also the change in inventories of agricultural products at acquisition cost. | Integer          |  |
| KA_70_1 / 1           | Change in inventory of agricultural production – scheme 1                                      | ENT_KA_70_1  |  | Integer          |  |
| C_035_1 / 1           | Profit (loss) from biological assets – scheme 1  | ENT_C_035_1  | Profit/loss from biological assets – a gain or loss arising on initial recognition of biological assets at fair value and from a change in fair value.   | Integer          |  |
| C_040_1 / 1           | Work performed by entity and capitalised –   | ENT_C_040_1  | Capitalised self-constructed assets – materials and services used for the construction of fixed assets, which are reported as an expense in some other income statement entry (fill in if  | Positive integer |  |

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|                  | scheme 1   |              | scheme 1 is used).   |                  |  |
|------------------|--|--------------|--|------------------|--|
| KA_11<br>0_1 / 1 | Total raw materials and consumables  | ENT_KA_110_1 | Cost of goods, raw materials, materials, consumables and services purchased directly for the principal activity (e.g. production or sale).   | Positive integer |  |
| C_210<br>_11 / 1 | Raw materials and consumables: raw materials, supplies and intermediate products, total                                  | ENT_C_210_11 | Raw materials, materials, supplies for manufacturing, purchased goods and intermediate goods, structures, components, spare parts, instruments and equipment other than fixed assets, packaging, maintenance and repair materials, office supplies, economic goods etc. at the acquisition cost.   | Positive integer |  |
| C_470<br>_11 / 1 | Goods, raw materials, materials and services: inventory discount and write-off   | ENT_C_470_11 |  | Positive integer |  |
| C_100<br>_11 / 1 | Raw materials and consumables: goods purchased for resale (in conformity with income from retail and wholesale of goods) | ENT_C_100_11 | Goods purchased for resale and resold without further processing, as well as stocks of materials and supplies. Merchandise sold are measured at acquisition cost, VAT exclusive (for persons liable to value added tax). Persons liable to value added tax add VAT to the acquisition cost. Cost of merchandise includes the cost of goods as well as their acquisition related transport and other direct expenses. If goods have been taken to commission sale, they are not included among goods resold. The cost of fixed assets sold is not included in the cost of goods. Raw materials and consumables should be equivalent to turnover in Table D row D_47 and/or D_462_9. | Positive integer |  |
| C_120<br>_11 / 1 | Raw materials and consumables: real estate purchased for resale  | ENT_C_120_11 | Real estate purchased for resale that has been resold includes dwellings, apartments, non-residential buildings, land. Real estate sold without further processing is measured at acquisition cost, VAT exclusive (for persons liable to value added tax).   | Positive integer |  |
| C_110<br>_11 / 1 | Raw materials and consumables: services purchased for resale   | ENT_C_110_11 | Services purchased for resale and resold without further processing include electricity, heat, water, package tours etc. The services sold without further processing are measured at acquisition cost, VAT exclusive (for persons liable to value added tax). The cost of services sold without further processing includes the cost of the services as well as their acquisition related direct expenses.  | Positive integer |  |
| C_400<br>_11 / 1 | Raw materials and consumables: electricity   | ENT_C_400_11 | Cost of electricity purchased and consumed for own account in the reference period at acquisition cost. Electricity purchased for resale without further processing or using as raw material or material IS NOT included. Electricity purchased for resale without further processing is recorded in row "Goods purchased for resale" and electricity used as raw material or material on row "Raw material, material, purchased goods and intermediate goods."  | Positive integer |  |
| C_420<br>_11 / 1 | Raw materials and consumables: heat  | ENT_C_420_11 | Acquisition cost of any type of heat purchased and used for own consumption in the reference period. Energy purchased for resale without further processing or using as raw material or material IS NOT included. Heat purchased for resale without further processing is recorded in row "Goods purchased for resale" and heat used as raw material or material in row "Raw material, material, supplies and intermediate goods."   | Positive integer |  |
| C_410<br>_11 / 1 | Raw materials and consumables: fuels   | ENT_C_410_11 | Acquisition cost of any type of fuel (including motor fuel) consumption for own use in the reference period, including for heat generation. Fuel purchased for resale without further processing or using as raw material or material IS NOT included. Fuel purchased for resale without further processing is recorded in row "Goods purchased for resale" and fuel used as raw material or material on row "Raw material, material, supplies and intermediate goods."  | Positive integer |  |
| C_260<br>_11 / 1 | Raw materials and consumables: payments to subcontractors for construction activities                                    | ENT_C_260_11 | Contractual payments to subcontractors for construction works as part of subcontracting. The contracting entity takes part in the elaboration of technical specifications and/or selecting materials. Technical specification means not only statement of colour, shape and size. The contracting entity sells the processed product without transformation or as part of a self-completed product and takes the post-sale responsibility for the product.   | Positive integer |  |
| C_265<br>_11 / 1 | Raw materials and consumables: payments to subcontractors for  | ENT_C_265_11 | Payments to subcontractors for construction activities (new construction as well as repair and reconstruction) in buildings in Estonia and in foreign countries. Including installation of equipment in buildings as part of subcontracting.   | Positive integer |  |



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|--------------|--|--------------|---|------------------|--|
|              | construction works in buildings  |              |   |                  |  |
| C_270_11 / 1 | Raw materials and consumables: payments to subcontractors for construction activities in foreign countries | ENT_C_270_11 | Payments to subcontractors for construction activities in foreign countries, including construction of foreign embassy buildings in Estonia..   | Positive integer |  |
| C_320_11 / 1 | Raw materials and consumables: payments to subcontractors for industrial production                        | ENT_C_320_11 | Payments to subcontractors for industrial production as part of subcontracting. The contracting entity takes part in the elaboration of technical specifications and/or selecting materials. Technical specification means not only statement of colour, shape and size. The contracting entity sells the processed product without transformation or as part of a self-completed product and takes the post-sale responsibility for the product.   | Positive integer |  |
| C_330_11 / 1 | Raw materials and consumables: rental and lease expenses, rent on land                                     | ENT_C_330_11 | Rental and lease expense – a fee paid by tenant/lessee for using a rented/leased property, including land.  | Positive integer |  |
| C_340_11 / 1 | Raw materials and consumables: labour supply expense   | ENT_C_340_11 | Payments to temporary employment agencies and other similar organisations for using workforce provided by them. Temporary employment agencies provide workforce for other enterprises mainly for temporary jobs; workers are hired and paid by the employment agency. Temporary employment agencies' activities DO NOT include personnel search, selection referral, determining of the professional suitability, but only supplying workers.   | Positive integer |  |
| C_345_11 / 1 | Raw materials and consumables: water supply services   | ENT_C_345_11 | Cost of water consumption for own account. Payments for water purchased for resale or using as raw material in the production process are not included.   | Positive integer |  |
| C_350_11 / 1 | Raw materials and consumables: other purchased services  | ENT_C_350_11 | Other purchased services – costs of economic activity related services: costs of accounting and auditing services, insurance premiums, personnel recruitment, preparation and training costs, trademark and franchise fees, intellectual property (excl. copyrighted works) and right of use licensing services, banking service fees (excl. interest charges), fire control and security charges, consultancy fees, communication, post and telecommunications charges (phone, email, internet), advertising, marketing, sales transaction, presentation, transport, repair and maintenance costs, other services provided by other enterprises. | Positive integer |  |
| KA_250_1 / 1 | Other operating expenses total   | ENT_KA_250_1 | Expenses of service and auxiliary materials purchased for other than directly administrative and other principal activity related purposes (e.g. accounting services, consultation, office supplies, advertising, insurance, foundation and research, provisions related expenses, write-down of doubtful receivables, etc.)  | Positive integer |  |
| C_330_12 / 1 | Other operating expense: rental and lease expenses, rent on land   | ENT_C_330_12 | Rental and lease expenses – a fee paid by tenant/lessee for using a rented/leased property, including land.   | Positive integer |  |
| C_340_12 / 1 | Other operating expenses: labour supply expense  | ENT_C_340_12 | Payments to temporary employment agencies and other similar organisations for using workforce provided by them. Temporary employment agencies provide workforce for other enterprises mainly for temporary jobs; workers are hired and paid by the employment agency. Temporary employment agencies' activities DO NOT include personnel search, selection referral, determining of the professional suitability, but only supplying workers.   | Positive integer |  |
| C_345_12 / 1 | Other operating expenses: water supply services  | ENT_C_345_12 | Cost of water consumption for own account. Payments for water purchased for resale or using as raw material in the production process are not included.   | Positive integer |  |
| C_400_12 / 1 | Other operating expense: electricity   | ENT_C_400_12 | Cost of electricity purchased and consumed for own account in the reference period at acquisition cost. Electricity purchased for resale without further processing or using as raw material or material IS NOT included. Electricity purchased for resale without further processing is recorded in row "Goods purchased for resale" and electricity used as raw material or material on row "Raw material, material, purchased goods and intermediate goods."   | Positive integer |  |
| C_420        | Other operating  | ENT_C_       | Acquisition cost of any type of heat purchased and used for   | Positive         |  |

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|----------------|---|----------------|---|------------------|--|
| _12 / 1        | expense: heat   | 420_12         | own consumption in the reference period. Energy purchased for resale without further processing or using as raw material or material IS NOT included. Heat purchased for resale without further processing is recorded in row "Goods purchased for resale" and heat used as raw material or material in row "Raw material, material, supplies and intermediate goods."  | integer          |  |
| C_410_12 / 1   | Other operating expense: fuels                                  | ENT_C_410_12   | Acquisition cost of any type of fuel (including motor fuel) consumption for own use in the reference period, including for heat generation. Fuel purchased for resale without further processing or using as raw material or material IS NOT included. Fuel purchased for resale without further processing is recorded in row "Goods purchased for resale" and fuel used as raw material or material on row "Raw material, material, supplies and intermediate goods."   | Positive integer |  |
| C_280_12 / 1   | Miscellaneous operating expenses: miscellaneous office expenses | ENT_C_280_12   |   | Positive integer |  |
| C_560_12 / 1   | Other operating expense: travel expenses                        | ENT_C_560_12   | Travel expenses – daily subsistence allowance, travel insurance, accommodation, transport within the limits established by laws.  | Positive integer |  |
| C_515_12 / 1   | Other operating expense: state and local taxes                  | ENT_C_515_12   | State and local taxes – taxes on products: sales tax, gambling tax and customs duty; taxes on production: land tax, payments into state or local budget: pollution charge, water abstraction charge, mineral resources extraction charge, right of fishing charge, road and street closure tax, heavy goods vehicles tax, advertisement tax. This class DOES NOT INCLUDE customs service fee, value added tax and excises.  | Positive integer |  |
| C_530_12 / 1   | Other operating expense: state fee                              | ENT_C_530_12   | State fee – a sum payable for the performance of legal activities, review of a petition or application, the issue of a document, or for another acts such as court proceedings, business, traffic, national building register, environmental registry, Patent Office, Technical Regulatory Authority and other registry acts, the issue of national activity licences, the issue and revalidation of permits for the use of number series, identification codes or short codes of use; acts based on the Customs Code and other laws, in an amount established by the State Fees Act.   | Positive integer |  |
| C_550_12 / 1   | Other operating expense: allowance for doubtful receivables     | ENT_C_550_12   | Allowance for doubtful receivables – receivables, not yet written off, that the customer is unlikely ever to pay.   | Positive integer |  |
| C_350_12 / 1   | Other operating expense: other purchased services               | ENT_C_350_12   | Other purchased services – costs of economic activity related services: costs of accounting and auditing services, insurance premiums, personnel recruitment, preparation and training costs, trademark and franchise fees, intellectual property (excl. copyrighted works) and right of use licensing services, banking service fees (excl. interest charges), fire control and security charges, consultancy fees, communication, post and telecommunications charges (phone, email, internet), advertising, marketing, sales transaction, presentation, transport, repair and maintenance costs, other services provided by other enterprises. | Positive integer |  |
| C_545_12 / 1   | Other operating expenses: other expenses                        | ENT_C_545_12   | Other expenses – costs of provisions, lottery prize payments, compensations claimed by court for occupational diseases.   | Positive integer |  |
| C_545_2_12 / 1 | Miscellaneous operating expenses: explanation of other expenses | ENT_C_545_2_12 |   | Text             |  |
| C_430_1 / 1    | Expenses: total personnel expenses – scheme 1                   | ENT_C_430_1    | Personnel expenses – wages and salaries, social security tax and unemployment insurance tax paid by employers. Including accrual based expenses of pensions and other employment benefits paid or to be paid.   | Positive integer |  |
| C_440_1 / 1    | Expenses: personnel expenses – wages and salaries: scheme 1     | ENT_C_440_1    | Wages and salaries – remuneration paid by the employer to all persons for work done in the reference period: basic wage; gratuities, bonuses, ex gratia payments, holiday pay (reported in the period when the holiday entitlement arises), compensations (incl. severance pay); income tax inclusive fringe benefits; payments in the event of illness, occupational accident, maternity leave or transfer to part-time employment;  | Positive integer |  |

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|              |  |              | unemployment insurance premium at the established rate; mandatory funded pension contributions; other personnel costs (regular payments to members of the company's management board / board member for working for the company). Wages and salaries do not include dividends or labour supply expense.  |                  |  |
| C_450_1 / 1  | Expenses: personnel expenses – social security tax and unemployment insurance premiums paid by employers – scheme 1  | ENT_C_450_1  | Social tax and unemployment insurance premiums paid by employers – social tax (for pension insurance and national health insurance) and unemployment insurance premium at the established rate for employers. Including social tax on fringe benefits and on accrued vacation pay.   | Positive integer |  |
| C_460_1 / 1  | Costs: depreciation and impairment loss – scheme 1   | ENT_C_460_1  | Depreciation costs calculated on property, plant and equipment and intangible assets, and on biological assets and investment properties recognised at the acquisition cost, and impairment losses (write-down and /or write-off). Write-down of current assets is reported in the rows of goods, purchased materials, products and services, or finished products and work in progress.   | Positive integer |  |
| KA_275_1 / 1 | Significant discounts of current assets – scheme 1   | ENT_KA_275_1 |  | Positive integer |  |
| C_770_1 / 1  | Other operating expenses, total – scheme 1   | ENT_C_770_1  | Other expenses – Irregular expenses incurred in business activity, including loss from selling property, plant and equipment and intangible assets, biological assets and investment properties, from penalties, interests on arrears and other payables, maintenance costs of associations, membership fees, compensations for damage to natural environment, net loss on translation of foreign currencies and supplier payables, gifts and donations including income tax. Show here loss on changes in fair value of investment properties. Local taxes in the reference period are excluded.  | Positive integer |  |
| C_780_1 / 1  | Other operating expenses: loss from sale of fixed assets – scheme 1  | ENT_C_780_1  | Loss on selling property, plant, and equipment, intangible assets, investment properties, biological assets.   | Positive integer |  |
| C_785_1 / 1  | Other operating expenses: loss from revaluation – scheme 1   | ENT_C_785_1  | Loss on revaluation of investment properties, biological assets reported under the fair value model.   | Positive integer |  |
| C_790_1 / 1  | Other operating expenses: membership fees – scheme 1   | ENT_C_790_1  | Membership fees, operation and maintenance costs of associations.  | Positive integer |  |
| C_855_1 / 1  | Financial income and expenses (profit (loss) of subsidiaries and associated enterprises, financial assets, interest income and expenses, and other financial income and expenses) – scheme 1 | ENT_C_855_1  | Financial income and expenses – income and expenses from shares and other financial investments. Show here profit (loss) from selling subsidiaries and affiliated undertakings, long-term and short-term financial investments, including sales and revaluations of fair value, interest and dividend income from long-term and short-term financial investments (including financial lease interests), interest expenses on loans, securities, financial lease agreements and other interest bearing debt obligations, profit (loss) on translation of foreign currencies of financial and investment activities related receivables and payables fixed in foreign currency; other financial income and expenses. | Integer          |  |
| C_805_1 / 1  | Financial income and expenses: interest income – scheme 1  | ENT_C_805_1  | Interest income on financial lease, interest income on short-term and long-term loans, short-term and long-term promissory note, bonds, bank accounts.   | Positive integer |  |
| C_835_1 / 1  | Financial income and expenses: interest expenses – scheme 1  | ENT_C_835_1  |  | Positive integer |  |
| C_836_1 / 1  | Financial income and expenses: interest expense – interest expenses from operating lease: scheme 1   | ENT_C_836_1  | Interest expenses from operating lease. A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership to the lessee; otherwise a lease agreement is classified as an operating lease. To be completed when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they   | Positive integer |  |

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|             |  |             | correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).   |                  |  |
| C_890_1 / 1 | Income tax – scheme 1                          | ENT_C_890_1 | Income tax on dividends and profit distribution. Income tax expenses on dividends are reported in income statement in the same period as the dividends were announced, irrespective of the period for which they were announced or when they are actually paid out. Including expenses or return of income tax payable by subsidiaries in foreign countries and postponed income tax expenses or return. | Positive integer |  |
| C_900_1 / 1 | Profit (loss) in the reference year – scheme 1 | ENT_C_900_1 | Profit (loss) for the reference period is the difference between all revenue and expenditure during the reference period.  | Integer          |  |
| C_910_1 / 1 | Dividends – scheme 1                           | ENT_C_910_1 | Dividends – dividends from previous year's profit announced during the reference year (either paid and unpaid). Corporate income tax on dividend payments is reported in row "Income tax".   | Positive integer |  |

**Table C2. SCHEME 2: INCOME STATEMENT (ONLY fill in either Scheme 1 or Scheme 2)**

Prefilled from the report "Manufactured goods", "Consumption of fuels and energy", "Energy" (in auxiliary column 101).

| Row code/<br>column code | Name of variable<br>* - mandatory  | Code of variable | Explanation   | Type of data (number of decimals) or list/<br>classification name | You need not fill in the value:<br>period, economic activity |
|--------------------------|--|------------------|---|---|--|
| C_010_2 / 1              | Turnover: scheme 2   | ENT_C_010_2      | Turnover – income from sales of all products, goods and services, received or to be received, which have been produced or provided as part of principal or ancillary activity, excluding VAT and excises, is calculated on an accrual basis accounting. Turnover includes charges for packaging, as well as commissions, agency fees, rent. Turnover does not include: proceeds from selling fixed assets, other operating revenue, financial and extraordinary income, subsidies received from national or local budgets, or from the institutions of the European Union; revenue collected on behalf of third parties (contracts of commission and agency contracts). | Positive integer  |  |
| C_011_2 / 1              | Turnover: total sales to non-residents – scheme 2  | ENT_C_011_2      | Turnover includes sales of goods, products and services to non-residents, i.e. to legal persons registered or natural persons permanently residing in foreign countries.  | Positive integer  |  |
| C_012_2 / 1              | Turnover: sales to non-residents in the European Union countries (excl. Estonia) – scheme 2    | ENT_C_012_2      | Sales to legal persons registered or natural persons permanently residing in the European Union member states (Austria, Belgium, Bulgaria, Spain, Netherlands, Ireland, Italy, Greece, Cyprus, Lithuania, Luxembourg, Latvia, Malta, Portugal, France, Sweden, Romania, Germany, Slovakia, Slovenia, Finland, UK, Denmark, Czech, Hungary).   | Positive integer  |  |
| C_013_2 / 1              | Turnover: sales of self-manufactured goods and industrial services to non-residents – scheme 2 | ENT_C_013_2      | Sales of self-manufactured goods and industrial services rendered to non-residents. Sales do not include costs of materials in case of resale (re-export) to non-residents if the materials imported for processing are not recognised in the costs. In that case, only service fees are included.  | Positive integer  |  |
| KA_390_1 / 1             | Total cost of sales (goods, services)  | ENT_KA_390_1     | Cost of products, goods and services (incl. depreciation and write-downs of production related fixed assets) and production losses and other similar production costs not included in the cost of sold products. The cost of production (goods, services) sold is calculated based on the same principles and quantities as turnover.   | Positive integer  |  |
| C_210_21 / 1             | Costs of sales: raw materials, materials, supplies and intermediate goods, total               | ENT_C_210_21     | Raw materials, materials, supplies for manufacturing, purchased goods and intermediate goods, structures, components, spare parts, instruments and equipment other than fixed assets, packaging, maintenance and repair materials, office supplies, economic goods etc. at the acquisition cost.  | Positive integer  |  |
| C_470_21 / 1             | Cost of sales: inventory write-down and write-off  | ENT_C_470_21     |   | Positive integer  |  |
| C_100_21 / 1             | Cost of sales: goods purchased   | ENT_C_100_21     | Goods purchased for resale and resold without further processing, as well as stocks of materials and supplies.  | Positive integer  |  |



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|              | for resale  |              | Merchandise sold are measured at acquisition cost, VAT exclusive (for persons liable to value added tax). Persons liable to value added tax add VAT to the acquisition cost. Cost of merchandise includes the cost of goods as well as their acquisition related transport and other direct expenses. If goods have been taken to commission sale, they are not included among goods resold. The cost of fixed assets sold is <u>not included in the cost of goods.</u>         |                  |  |
| C_120_21 / 1 | Cost of sales: real estate purchased for resale   | ENT_C_120_21 | Real estate purchased for resale that has been resold includes dwellings, apartments, non-residential buildings, land. Real estate sold without further processing is measured at acquisition cost, VAT exclusive (for persons liable to value added tax).  | Positive integer |  |
| C_110_21 / 1 | Cost of sales: services purchased for resale  | ENT_C_110_21 | Services purchased for resale and resold without further processing include electricity, heat, water, package tours etc. The services sold without further processing are measured at acquisition cost, VAT exclusive (for persons liable to value added tax). The cost of services sold without further processing includes the cost of the services as well as their <u>acquisition related direct expenses.</u>  | Positive integer |  |
| C_400_21 / 1 | Costs of sales: electricity   | ENT_C_400_21 | Cost of electricity purchased and consumed for own account in the reference period at acquisition cost. Electricity purchased for resale without further processing or using as raw material or material IS NOT included. Electricity purchased for resale without further processing is recorded in row "Goods purchased for resale" and electricity used as raw material or material on row "Raw material, material, <u>purchased goods and intermediate goods.</u> "         | Positive integer |  |
| C_420_21 / 1 | Costs of sales: heat  | ENT_C_420_21 | Acquisition cost of any type of heat purchased and used for own consumption in the reference period. Energy purchased for resale without further processing or using as raw material or material IS NOT included. Heat purchased for resale without further processing is recorded in row "Goods purchased for resale" and heat used as raw material or material in row "Raw material, material, supplies and <u>intermediate goods.</u> "                                      | Positive integer |  |
| C_410_21 / 1 | Costs of sales: fuel  | ENT_C_410_21 | Acquisition cost of any type of fuel (including motor fuel) consumption for own use in the reference period, including for heat generation. Fuel purchased for resale without further processing or using as raw material or material IS NOT included. Fuel purchased for resale without further processing is recorded in row "Goods purchased for resale" and fuel used as raw material or material on row "Raw material, material, supplies and <u>intermediate goods.</u> " | Positive integer |  |
| C_260_21 / 1 | Cost of sales: payments to subcontractors for construction activities                       | ENT_C_260_21 | Contractual payments to subcontractors for construction works as part of subcontracting. The contracting entity takes part in the elaboration of technical specifications and/or selecting materials. Technical specification means not only statement of colour, shape and size. The contracting entity sells the processed product without transformation or as part of a self-completed product and takes the post-sale <u>responsibility for the product.</u>               | Positive integer |  |
| C_265_21 / 1 | Cost of sales: payments to subcontractors for construction works in buildings               | ENT_C_265_21 | Payments to subcontractors for construction activities (new construction as well as repair and reconstruction) in buildings in Estonia and in foreign countries. Including installation of equipment in buildings as part of subcontracting.  | Positive integer |  |
| C_270_21 / 1 | Costs of sales: payments to subcontractors for construction activities in foreign countries | ENT_C_270_21 | Payments to subcontractors for construction activities in foreign countries, including construction of foreign embassy buildings in Estonia..   | Positive integer |  |
| C_320_21 / 1 | Cost of sales: payments to subcontractors for industrial production                         | ENT_C_320_21 | Payments to subcontractors for industrial production as part of subcontracting. The contracting entity takes part in the elaboration of technical specifications and/or selecting materials. Technical specification means not only statement of colour, shape and size. The contracting entity sells the processed product without transformation or as part of a self-completed product and takes the post-sale <u>responsibility for the product.</u>                        | Positive integer |  |
| C_330_21 / 1 | Cost of sales: rental and lease expenses, rent on land                                      | ENT_C_330_21 | Rental and lease expenses – a fee paid by tenant/lessee for using a rented/leased property, including land.   | Positive integer |  |
| C_280        | Cost of sales   | ENT_C_       |   | Positive         |  |

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| _21 / 1        | (goods, services): miscellaneous office expenses            | 280_21         |   | integer          |  |
| C_560_21 / 1   | Costs of sales: travel expenses                             | ENT_C_560_21   | Travel expenses – daily subsistence allowance, travel insurance, accommodation, transport within the limits established by laws.  | Positive integer |  |
| C_515_21 / 1   | Costs of sales: state and local taxes                       | ENT_C_515_21   | State and local taxes – taxes on products: sales tax, gambling tax and customs duty; taxes on production: land tax, payments into state or local budget: pollution charge, water abstraction charge, mineral resources extraction charge, right of fishing charge, road and street closure tax, heavy goods vehicles tax, advertisement tax. This class DOES NOT INCLUDE customs service fee, value added tax and excises.  | Positive integer |  |
| C_530_21 / 1   | Costs of sales: state fees                                  | ENT_C_530_21   | State fee – a sum payable for the performance of legal acts, review of a petition or application, the issue of a document, or for another acts such as court proceedings, business, traffic, national building register, environmental registry, Patent Office, Technical Regulatory Authority and other registry acts, the issue of national activity licences, the issue and revalidation of permits for the use of number series, identification codes or short codes of use; acts based on the Customs Code and other laws, in an amount established by the State Fees Act.   | Positive integer |  |
| C_550_21 / 1   | Costs of sales: allowance for doubtful receivables          | ENT_C_550_21   | Allowance for doubtful receivables – receivables, not yet written off, that the customer is unlikely ever to pay.   | Positive integer |  |
| C_430_21 / 1   | Cost of sales: total personnel expenses                     | ENT_C_430_21   | Personnel expenses – wages and salaries, social security tax and unemployment insurance tax paid by employers. Including accrual based expenses of pensions and other employment benefits paid or to be paid.   | Positive integer |  |
| C_460_21 / 1   | Costs of sales: depreciation and impairment loss            | ENT_C_460_21   | Depreciation costs calculated on property, plant and equipment and intangible assets, and on biological assets and investment properties recognised at the acquisition cost, and impairment losses (write-down and /or write-off). Write-down of current assets is reported in the rows of goods, purchased materials, products and services, or finished products and work in progress.  | Positive integer |  |
| C_340_21 / 1   | Cost of sales: labour supply expense                        | ENT_C_340_21   | Payments to temporary employment agencies and other similar organisations for using workforce provided by them. Temporary employment agencies provide workforce for other enterprises mainly for temporary jobs; workers are hired and paid by the employment agency. Temporary employment agencies' activities DO NOT include personnel search, selection referral, determining of the professional suitability, but only supplying workers.   | Positive integer |  |
| C_345_21 / 1   | Cost of sales: water supply services                        | ENT_C_345_21   | Cost of water consumption for own account. Payments for water purchased for resale or using as raw material in the production process are not included.   | Positive integer |  |
| C_350_21 / 1   | Costs of sales: other purchased services                    | ENT_C_350_21   | Other purchased services – costs of economic activity related services: costs of accounting and auditing services, insurance premiums, personnel recruitment, preparation and training costs, trademark and franchise fees, intellectual property (excl. copyrighted works) and right of use licensing services, banking service fees (excl. interest charges), fire control and security charges, consultancy fees, communication, post and telecommunications charges (phone, email, internet), advertising, marketing, sales transaction, presentation, transport, repair and maintenance costs, other services provided by other enterprises. | Positive integer |  |
| C_545_21 / 1   | Cost of sales: other expenses n.e.c.                        | ENT_C_545_21   | Other expenses – costs of provisions, lottery prize payments, compensations claimed by court for occupational diseases.   | Positive integer |  |
| C_545_2_21 / 1 | Cost of sales: explanation of other expenses                | ENT_C_545_2_21 |   | Text             |  |
| KA_410_1 / 1   | Total distribution costs                                    | ENT_KA_410_1   | Costs of fulfilling the selling and marketing function (incl. remuneration for marketing personnel, depreciation and write-downs of marketing related non-current assets, marketing related transportation, advertising costs, etc.)  | Positive integer |  |
| C_330_22 / 1   | Distribution costs: rental and lease expenses, rent on land | ENT_C_330_22   | Rental and lease expenses – a fee paid by tenant/lessee for using a rented/leased property, including land.   | Positive integer |  |
| C_400          | Distribution costs:   | ENT_C_         | Cost of electricity purchased and consumed for own account  | Positive         |  |

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|--------------|--|--------------|---|------------------|--|
| _22 / 1      | electricity  | 400_22       | in the reference period at acquisition cost. Electricity purchased for resale without further processing or using as raw material or material IS NOT included. Electricity purchased for resale without further processing is recorded in row "Goods purchased for resale" and electricity used as raw material or material on row "Raw material, material, purchased goods and intermediate goods."  | integer          |  |
| C_420_22 / 1 | Distribution costs: heat                               | ENT_C_420_22 | Acquisition cost of any type of heat purchased and used for own consumption in the reference period. Energy purchased for resale without further processing or using as raw material or material IS NOT included. Heat purchased for resale without further processing is recorded in row "Goods purchased for resale" and heat used as raw material or material in row "Raw material, material, supplies and intermediate goods."  | Positive integer |  |
| C_410_22 / 1 | Distribution costs: fuels                              | ENT_C_410_22 | Acquisition cost of any type of fuel (including motor fuel) consumption for own use in the reference period, including for heat generation. Fuel purchased for resale without further processing or using as raw material or material IS NOT included. Fuel purchased for resale without further processing is recorded in row "Goods purchased for resale" and fuel used as raw material or material on row "Raw material, material, supplies and intermediate goods."   | Positive integer |  |
| C_280_22 / 1 | Marketing expenses: miscellaneous office expenses      | ENT_C_280_22 |   | Positive integer |  |
| C_560_22 / 1 | Distribution costs: travel expenses                    | ENT_C_560_22 | Travel expenses – daily subsistence allowance, travel insurance, accommodation, transport within the limits established by laws.  | Positive integer |  |
| C_515_22 / 1 | Distribution costs: state and local taxes              | ENT_C_515_22 | State and local taxes – taxes on products: sales tax, gambling tax and customs duty; taxes on production: land tax, payments into state or local budget: pollution charge, water abstraction charge, mineral resources extraction charge, right of fishing charge, road and street closure tax, heavy goods vehicles tax, advertisement tax. This class DOES NOT INCLUDE customs service fee, value added tax and excises.  | Positive integer |  |
| C_530_22 / 1 | Distribution costs: state fees                         | ENT_C_530_22 | State fee – a sum payable for the performance of legal acts, review of a petition or application, the issue of a document, or for another acts such as court proceedings, business, traffic, national building register, environmental registry, Patent Office, Technical Regulatory Authority and other registry acts, the issue of national activity licences, the issue and revalidation of permits for the use of number series, identification codes or short codes of use; acts based on the Customs Code and other laws, in an amount established by the State Fees Act. | Positive integer |  |
| C_550_22 / 1 | Distribution costs: allowance for doubtful receivables | ENT_C_550_22 | Allowance for doubtful receivables – receivables, not yet written off, that the customer is unlikely ever to pay.   | Positive integer |  |
| C_430_22 / 1 | Distribution costs: total personnel expenses           | ENT_C_430_22 | Personnel expenses – wages and salaries, social security tax and unemployment insurance tax paid by employers. Including accrual based expenses of pensions and other employment benefits paid or to be paid.   | Positive integer |  |
| C_460_22 / 1 | Distribution costs: depreciation and impairment loss   | ENT_C_460_22 | Depreciation costs calculated on property, plant and equipment and intangible assets, and on biological assets and investment properties recognised at the acquisition cost, and impairment losses (write-down and /or write-off). Write-down of current assets is reported in the rows of goods, purchased materials, products and services, or finished products and work in progress.  | Positive integer |  |
| C_340_22 / 1 | Distribution costs: labour supply expense              | ENT_C_340_22 | Payments to temporary employment agencies and other similar organisations for using workforce provided by them. Temporary employment agencies provide workforce for other enterprises mainly for temporary jobs; workers are hired and paid by the employment agency. Temporary employment agencies' activities DO NOT include personnel search, selection referral, determining of the professional suitability, but only supplying workers.   | Positive integer |  |
| C_345_22 / 1 | Distribution costs: water supply services              | ENT_C_345_22 | Cost of water consumption for own account. Payments for water purchased for resale or using as raw material in the production process are not included.   | Positive integer |  |
| C_350_22 / 1 | Distribution costs: other purchased                    | ENT_C_350_22 | Other purchased services – costs of economic activity related services: costs of accounting and auditing services,  | Positive integer |  |

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|----------------|--|----------------|---|------------------|--|
|                | services   |                | insurance premiums, personnel recruitment, preparation and training costs, trademark and franchise fees, intellectual property (excl. copyrighted works) and right of use licensing services, banking service fees (excl. interest charges), fire control and security charges, consultancy fees, communication, post and telecommunications charges (phone, email, internet), advertising, marketing, sales transaction, presentation, transport, repair and maintenance costs, other services provided by other enterprises.  |                  |  |
| C_545_22 / 1   | Distribution costs: other expenses n.e.c.                        | ENT_C_545_22   | Other expenses – costs of provisions, lottery prize payments, compensations claimed by court for occupational diseases.   | Positive integer |  |
| C_545_2_22 / 1 | Marketing expenses: explanation of other expenses                | ENT_C_545_2_22 |   | Text             |  |
| KA_420_1 / 1   | Total administrative expenses                                    | ENT_KA_420_1   | General administrative expenses (incl. remuneration of general administration and management personnel, depreciation and write-downs and depreciation of administrative buildings and equipment, most of the consultation costs etc.)   | Positive integer |  |
| C_330_23 / 1   | Administrative expenses: rental and lease expenses, rent on land | ENT_C_330_23   | Rental and lease expenses – a fee paid by tenant/lessee for using a rented/leased property, including land.   | Positive integer |  |
| C_400_23 / 1   | Administrative expenses: electricity                             | ENT_C_400_23   | Cost of electricity purchased and consumed for own account in the reference period at acquisition cost. Electricity purchased for resale without further processing or using as raw material or material IS NOT included. Electricity purchased for resale without further processing is recorded in row "Goods purchased for resale" and electricity used as raw material or material on row "Raw material, material, purchased goods and intermediate goods."   | Positive integer |  |
| C_420_23 / 1   | Administrative expenses: heat                                    | ENT_C_420_23   | Acquisition cost of any type of heat purchased and used for own consumption in the reference period. Energy purchased for resale without further processing or using as raw material or material IS NOT included. Heat purchased for resale without further processing is recorded in row "Goods purchased for resale" and heat used as raw material or material in row "Raw material, material, supplies and intermediate goods."  | Positive integer |  |
| C_410_23 / 1   | Administrative expenses: fuels                                   | ENT_C_410_23   | Acquisition cost of any type of fuel (including motor fuel) consumption for own use in the reference period, including for heat generation. Fuel purchased for resale without further processing or using as raw material or material IS NOT included. Fuel purchased for resale without further processing is recorded in row "Goods purchased for resale" and fuel used as raw material or material on row "Raw material, material, supplies and intermediate goods."   | Positive integer |  |
| C_280_23 / 1   | Overhead expenses: miscellaneous office expenses                 | ENT_C_280_23   |   | Positive integer |  |
| C_560_23 / 1   | Administrative expenses: travel expenses                         | ENT_C_560_23   | Travel expenses – daily subsistence allowance, travel insurance, accommodation, transport within the limits established by laws.  | Positive integer |  |
| C_515_23 / 1   | Administrative expenses: state and local taxes                   | ENT_C_515_23   | State and local taxes – taxes on products: sales tax, gambling tax and customs duty; taxes on production: land tax, payments into state or local budget: pollution charge, water abstraction charge, mineral resources extraction charge, right of fishing charge, road and street closure tax, heavy goods vehicles tax, advertisement tax. This class DOES NOT INCLUDE customs service fee, value added tax and excises.  | Positive integer |  |
| C_530_23 / 1   | Administrative expenses: state fees                              | ENT_C_530_23   | State fee – a sum payable for the performance of legal acts, review of a petition or application, the issue of a document, or for another acts such as court proceedings, business, traffic, national building register, environmental registry, Patent Office, Technical Regulatory Authority and other registry acts, the issue of national activity licences, the issue and revalidation of permits for the use of number series, identification codes or short codes of use; acts based on the Customs Code and other laws, in an amount established by the State Fees Act. | Positive integer |  |
| C_550          | Administrative   | ENT_C_         | Allowance for doubtful receivables – receivables, not yet   | Positive         |  |



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|----------------|--|----------------|--|------------------|--|
| _23 / 1        | expenses: allowance for doubtful receivables                         | 550_23         | written off, that the customer is unlikely ever to pay.  | integer          |  |
| C_430_23 / 1   | Administrative expenses: total personnel expenses                    | ENT_C_430_23   | Personnel expenses – wages and salaries, social security tax and unemployment insurance tax paid by employers. Including accrual based expenses of pensions and other <u>employment benefits paid or to be paid.</u>   | Positive integer |  |
| C_460_23 / 1   | Administrative expenses: depreciation and impairment loss            | ENT_C_460_23   | Depreciation costs calculated on property, plant and equipment and intangible assets, and on biological assets and investment properties recognised at the acquisition cost, and impairment losses (write-down and /or write-off). Write-down of current assets is reported in the rows of goods, purchased materials, products and services, or finished <u>products and work in progress.</u>  | Positive integer |  |
| C_340_23 / 1   | Administrative expenses: labour supply expense                       | ENT_C_340_23   | Payments to temporary employment agencies and other similar organisations for using workforce provided by them. Temporary employment agencies provide workforce for other enterprises mainly for temporary jobs; workers are hired and paid by the employment agency. Temporary employment agencies' activities DO NOT include personnel search, selection referral, determining of the professional suitability, <u>but only supplying workers.</u>   | Positive integer |  |
| C_345_23 / 1   | Administrative expenses: water supply services                       | ENT_C_345_23   | Cost of water consumption for own account. Payments for water purchased for resale or using as raw material in the <u>production process are not included.</u>   | Positive integer |  |
| C_350_23 / 1   | Administrative expenses: other purchased services                    | ENT_C_350_23   | Other purchased services – costs of economic activity related services: costs of accounting and auditing services, insurance premiums, personnel recruitment, preparation and training costs, trademark and franchise fees, intellectual property (excl. copyrighted works) and right of use licensing services, banking service fees (excl. interest charges), fire control and security charges, consultancy fees, communication, post and telecommunications charges (phone, email, internet), advertising, marketing, sales transaction, presentation, transport, repair and maintenance <u>costs, other services provided by other enterprises.</u> | Positive integer |  |
| C_545_23 / 1   | Administrative expenses: other expenses n.e.c.                       | ENT_C_545_23   | Other expenses – costs of provisions, lottery prize payments, compensations claimed by court for occupational diseases.  | Positive integer |  |
| C_545_2_23 / 1 | Overhead expenses: explanation of other expenses                     | ENT_C_545_2_23 |  | Text             |  |
| C_035_2 / 1    | Profit (loss) from biological assets – scheme 2                      | ENT_C_035_2    | Profit/loss from biological assets – a gain or loss arising on initial recognition of biological assets at fair value and from a <u>change in fair value.</u>  | Integer          |  |
| C_755_2 / 1    | Other revenue total – scheme 2                                       | ENT_C_755_2    | Other revenue – revenue from irregular business activity, including revenue from selling property, plant and equipment and intangible assets, biological assets and investment properties, from penalties, interests on arrears and other recoveries, net profit on translation of foreign currencies and supplier payables. Also indicate here the gains arising from changes in fair value of investment properties, as well as grants for operating expenses, agricultural production and <u>grants related to assets.</u>  | Positive integer |  |
| C_760_2 / 1    | Other operating revenue: profit from sale of fixed assets – scheme 2 | ENT_C_760_2    | Revenue from selling property, plant, and equipment, intangible assets, investment properties, biological assets.  | Positive integer |  |
| C_765_2 / 1    | Other operating revenue: profit from revaluation – scheme 2          | ENT_C_765_2    | Revenue from selling property, plant, and equipment, intangible assets, investment properties, biological assets.  | Positive integer |  |
| C_023_2 / 1    | Other revenue: grants related to assets – scheme 2                   | ENT_C_023_2    | Grants related to assets – grants recognised as income in the reference period whose primary condition is that the entity <u>should acquire long-term assets.</u>  | Positive integer |  |
| C_020_2 / 1    | Grants related to income – scheme 2                                  | ENT_C_020_2    | Grants related to income – grants from general government or local budgets or from the Institutions of the European Union to compensate for operating expenses, including EAS project grants (export, marketing, product development, business start-up, development of infrastructure), support to training, consultations, participation in fairs and festivals, traineeships; wage subsidies, traineeship or supervisor benefits of the Unemployment Insurance Fund; support of the Environmental Investment Centre; ARIB export support;   | Positive integer |  |

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|             |  |             | subsidies for regular public transport services. Not included here are grants related to assets, forgivable loans, non-monetary grants. MORE INFORMATION: RTJ 12 "Government assistance".  |                  |  |
| C_020_2 / 1 | Other revenue: specification of the source, purpose and amount of the grant – scheme 2   | ENT_C_020_2 | Describe from whom (institution) and for which activity the grant was received.  | Text             |  |
| C_756_2 / 1 | Other revenue: lease income – scheme 2   | ENT_C_756_2 | Lease income – income from using leased assets unless reported as turnover.  | Positive integer |  |
| C_757_2 / 1 | Other operating revenue: licence fees – scheme 2   | ENT_C_757_2 | Licence fees – revenue from selling licences unless reported as turnover.  | Positive integer |  |
| C_770_2 / 1 | Other operating expenses, total – scheme 2   | ENT_C_770_2 | Other operating expenses – Irregular expenses incurred in business activity, including loss from selling property, plant and equipment and intangible assets, biological assets and investment properties, from penalties, interests on arrears and other payables, maintenance costs of associations, membership fees, compensations for damage to natural environment, net loss on translation of foreign currencies and supplier payables, gifts and donations including income tax. Show here loss on changes in fair value of investment properties. Local taxes in the reference period are excluded.  | Positive integer |  |
| C_780_2 / 1 | Other operating expenses: loss from sale of fixed assets – scheme 2  | ENT_C_780_2 | Loss on selling property, plant, and equipment, intangible assets, investment properties, biological assets.   | Positive integer |  |
| C_785_2 / 1 | Other operating expenses: loss from revaluation – scheme 2   | ENT_C_785_2 | Loss on revaluation of investment properties, biological assets reported under the fair value model.   | Positive integer |  |
| C_790_2 / 1 | Other operating expenses: membership fees – scheme 2   | ENT_C_790_2 | Membership fees, operation and maintenance costs of associations.  | Positive integer |  |
| C_855_2 / 1 | Financial income and expenses (profit (loss) of subsidiaries and associated enterprises, financial assets, interest income and expenses, and other financial income and expenses) – scheme 2 | ENT_C_855_2 | Financial income and expenses – income and expenses from shares and other financial investments. Show here profit (loss) from selling subsidiaries and affiliated undertakings, long-term and short-term financial investments, including sales and revaluations of fair value, interest and dividend income from long-term and short-term financial investments (including financial lease interests), interest expenses on loans, securities, financial lease agreements and other interest bearing debt obligations, profit (loss) on translation of foreign currencies of financial and investment activities related receivables and payables fixed in foreign currency; other financial income and expenses. | Integer          |  |
| C_805_2 / 1 | Financial income and expenses: interest income – scheme 2  | ENT_C_805_2 | Interest income on financial lease, interest income on short-term and long-term loans, short-term and long-term promissory note, bonds, bank accounts.   | Positive integer |  |
| C_835_2 / 1 | Financial income and expenses: interest expense – scheme 2   | ENT_C_835_2 | Interest expenses from financial lease, interest expenses from other long-term and short-term debt obligations.  | Positive integer |  |
| C_836_2 / 1 | Financial income and expenses: interest expense – interest expenses from operating lease: scheme 2   | ENT_C_836_2 | Interest expenses from operating lease. A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership to the lessee; otherwise a lease agreement is classified as an operating lease. To be completed when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).  | Positive integer |  |
| C_890_2 / 1 | Income tax – scheme 2  | ENT_C_890_2 | Income tax on dividends and profit distribution. Income tax expenses on dividends are reported in income statement in the same period as the dividends were announced, irrespective of the period for which they were announced or when they are actually paid out. Including expenses or return of income tax payable by subsidiaries in foreign countries and postponed income tax expenses or return.   | Positive integer |  |
| C_900_2 / 1 | Profit (loss) in the reference year –  | ENT_C_900_2 | Profit (loss) for the reference period is the difference between all revenue and expenditure during the reference period.  | Integer          |  |

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|             | scheme 2  |             |  |                  |  |
|-------------|---|-------------|--|------------------|--|
| C_910_2 / 1 | Dividends – scheme 2  | ENT_C_910_2 | Dividends – dividends from previous year's profit announced during the reference year (either paid and unpaid). Corporate income tax on dividend payments is reported in row "Income tax".   | Positive integer |  |
| C_440_2 / 1 | Expenses: personnel expenses – wages and salaries: scheme 2   | ENT_C_440_2 | Wages and salaries – remuneration paid by the employer to all persons for work done in the reference period: basic wage; gratuities, bonuses, ex gratia payments, holiday pay (reported in the period when the holiday entitlement arises), compensations (incl. severance pay); income tax inclusive fringe benefits; payments in the event of illness, occupational accident, maternity leave or transfer to part-time employment; unemployment insurance premium at the established rate; mandatory funded pension contributions; other personnel costs (regular payments to members of the company's management board / board member for working for the company). Wages and salaries do not include dividends or labour supply expense. | Positive integer |  |
| C_450_2 / 1 | Expenses: personnel expenses – social security tax and unemployment insurance premiums paid by employers – scheme 2 | ENT_C_450_2 | Social tax and unemployment insurance premiums paid by employers – social tax (for pension insurance and national health insurance) and unemployment insurance premium at the established rate for employers. Including social tax on fringe benefits and on accrued vacation pay.   | Positive integer |  |

**Table CC. RAW MATERIALS, SUPPLIES AND INTERMEDIATE GOODS**

In economic activities **A02100-A03221** you need not fill in the table.

| Row code/<br>column code | Name of variable<br>* - mandatory  | Code of variable | Explanation   | Type of data<br>(number of decimals) or list/<br>classification name | You need not fill in the value:<br>period, economic activity |
|--------------------------|--|------------------|---|--|--|
| C_211 / 1                | Costs: Raw materials, supplies and intermediate goods – seeds and plants                                     | ENT_C_211        | Seeds and plants used directly in production. Including auxiliary materials and purchased materials used for the construction of entity's fixed assets. Seeds and plants purchased for resale without further processing or using as raw material or material are not included. Sales of seeds and plants purchased for resale without further processing are recorded in row "Goods purchased for resale" and those used as raw material or material on row "Other material, supplies, goods, packaging."                                    | Positive integer   |  |
| C_211 / 101              | Costs: Raw materials, supplies and intermediate goods – code of using seeds and plants                       | ENT_C_211_101    | Use is indicated by value 1. Value 1 is assigned if the use is based on land use data submitted to ARIB.  | Positive integer   |  |
| C_212 / 1                | Costs: Raw materials, supplies and intermediate goods – fertilisers and soil improvers                       | ENT_C_212        | Fertilisers and soil improvers used directly in production. Including auxiliary materials and materials purchased for constructing own fixed assets. Not included here are fertilisers and soil improvers purchased for resale without further processing and for using as raw material or material. Sales of fertilisers and soil improvers purchased for resale without further processing are recorded in row "Goods purchased for resale" and those used as raw material or material on row "Other material, supplies, goods, packaging." | Positive integer   |  |
| C_212 / 101              | Costs: Raw materials, supplies and intermediate goods – code of using mineral fertilisers and soil improvers | ENT_C_212_101    | Use is indicated by value 1. Value 1 is assigned if the use is based on the statistical report on crop farming submitted to Statistics Estonia, or on the conformity questionnaire submitted to ARIB.   | Positive integer   |  |
| C_213 / 1                | Costs: Raw materials, supplies and intermediate goods – plant  | ENT_C_213        | Plant protection products used directly in production. Including auxiliary materials and supplies used for the construction of own fixed assets. Plant protection products purchased for resale without further processing or using as  | Positive integer   |  |

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|           |  |           |   |                  |  |
|-----------|--|-----------|---|------------------|--|
|           | protection products  |           | raw material or material are not included. Sales of plant protection products purchased for resale without further processing are recorded in row "Goods purchased for resale" and those used as raw material or material on row "Other material, supplies, goods, packaging."  |                  |  |
| C_214 / 1 | Costs: Raw materials, supplies and intermediate goods – veterinary products                                | ENT_C_214 | Veterinary products used directly in production. Including auxiliary materials and purchased materials used for the construction of own fixed assets. Veterinary products purchased for resale without further processing or using as raw material or material are not included. Sales of veterinary products purchased for resale without further processing are recorded in row "Goods purchased for resale" and those used as raw material or material on row "Other material, supplies, goods, packaging." If you have animals and no expenditure on veterinary services, report expenses of veterinary products.                 | Positive integer |  |
| C_215 / 1 | Costs: Raw materials, supplies and intermediate goods – animal feedingstuff                                | ENT_C_215 | Feedstuff used directly in production. Including auxiliary materials and purchased materials used for the construction of own fixed assets. Feedingstuff purchased for resale without further processing or using as raw material or material are not included. Sales of feedingstuffs purchased for resale without further processing are recorded in row "Goods purchased for resale" and those used as raw material or material on row "Other material, supplies, goods, packaging." If you have animals and have not purchased agricultural services, report expenses of feedingstuff.  | Positive integer |  |
| C_216 / 1 | Costs: Raw materials, supplies and intermediate goods – machinery and equipment repair materials           | ENT_C_216 | Materials for the repair of machinery and equipment – materials, intermediate goods and components used directly in production as well as supplies and instruments other than fixed assets. Including auxiliary materials (packaging, materials for the maintenance and repair), as well as materials purchased for the construction of own fixed assets. If you have machinery and equipment and do not have services for their maintenance, report costs of materials for the repair of machinery and equipment.  | Positive integer |  |
| C_217 / 1 | Costs: Raw materials, supplies and intermediate goods – building repair materials                          | ENT_C_217 | Building repair materials – materials, intermediate goods and components, as well as supplies and instruments used directly in production, other than fixed assets. Including auxiliary materials (packaging, materials for the maintenance and repair), as well as materials purchased for the construction of own fixed assets. If you have buildings and do not have services for their maintenance, report costs of materials for the repair of buildings.  | Positive integer |  |
| C_219 / 1 | Costs: Raw materials, supplies and intermediate goods – other materials, goods, purchased goods, packaging | ENT_C_219 | Other materials, goods, supplies, packaging – materials, intermediate goods and components, beef cattle for upbringing, standing timber for felling, as well as supplies and instruments used directly in production, other than fixed assets. Including auxiliary materials (lubricants, packaging, materials for the maintenance and repair), as well as materials purchased for the construction of own fixed assets.  | Positive integer |  |
| C_321 / 1 | Costs: agricultural services   | ENT_C_321 | Agricultural services purchased – payments for production related services, including maintenance and repair, installation works and technical investigations. Acquisition and installation of fixed assets are not purchased services but direct expenses of acquisition. Including payments for works and services as part of agricultural subcontracting (e.g. cultivation of land, sowing, harvesting, fertilisation, disease and pest control, pelleting or drying of seeds, production of animal feedingstuff, artificial insemination, animal care. Veterinary services are not included here; these are submitted separately. | Positive integer |  |
| C_323 / 1 | Costs: veterinary activities   | ENT_C_323 | All payments for production related veterinary services.  | Positive integer |  |

### Table D. TURNOVER BY ECONOMIC ACTIVITY

NB! The error detection reports may be sizable since the formula that checks a certain field for errors is applied to all fields involved in the key control. However, it does not mean that all fields are erroneous.

| Row code/<br>column code | Name of variable<br>* - mandatory | Code of variable | Explanation | Type of data<br>(number of decimals) or list/ | You need not fill in the value:<br>period, |
|--------------------------|-----------------------------------|------------------|-------------|---|--|
|--------------------------|-----------------------------------|------------------|-------------|---|--|



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|                        |   |                |   | classification name | economic activity |
|------------------------|---|----------------|---|---------------------|-------------------|
| D_1 / 1                | Turnover: agriculture, hunting                                      | ENT_D_1_1      | Revenue received or to be received from agriculture and hunting. This class includes crop production, growing of fruits and vegetables, horticulture, livestock farming, hunting, animals, game farming and their support activities. | Positive integer    |                   |
| D_011 1 / 1            | Turnover: cereals   | ENT_D_0111_1   | Revenue received or to be received from selling cereals.  | Positive integer    | A02100-A03221     |
| D_011 16 / 1           | Turnover: legumes   | ENT_D_01116_1  | Revenue received or to be received from selling leguminous crops.   | Positive integer    | A02100-A03221     |
| D_011 20 / 1           | Turnover: rape and turnip rape                                      | ENT_D_01120_1  | Revenue received or to be received from selling seeds.  | Positive integer    | A02100-A03221     |
| D_011 40 / 1           | Turnover: linseed   | ENT_D_01140_1  | Revenue received or to be received from selling seeds.  | Positive integer    | A02100-A03221     |
| D_011 5 / 1            | Turnover: other industrial crops                                    | ENT_D_0115_1   | Revenue received or to be received from selling other industrial crops (herbs and spices, cannabis, mustard etc.)   | Positive integer    | A02100-A03221     |
| D_011 70 / 1           | Turnover: potato  | ENT_D_01170_1  | Revenue received or to be received from selling potatoes.   | Positive integer    | A02100-A03221     |
| D_011 8 / 1            | Turnover: vegetables  | ENT_D_0118_1   | Revenue received or to be received from selling vegetables.   | Positive integer    | A02100-A03221     |
| D_012 9 / 1            | Turnover: fruits and berries  | ENT_D_0129_1   | Revenue received or to be received from selling fruits and berries (including strawberries).  | Positive integer    | A02100-A03221     |
| D_011 10 / 1           | Turnover: hay, green crops, silage, grass meal, straw, fodder roots | ENT_D_01110_1  | Revenue received or to be received from selling hay, green crops, silage, grass meal, straw, fodder roots.  | Positive integer    | A02100-A03221     |
| D_011 103 / 1          | Turnover: grass plant seeds   | ENT_D_011103_1 | Revenue received or to be received from selling seeds.  | Positive integer    | A02100-A03221     |
| D_013 11 / 1           | Turnover: fruit tree, berry bush and ornamental plants for planting | ENT_D_01311_1  | Revenue received or to be received from selling fruit tree, berry bush and ornamental plants for planting.  | Positive integer    | A02100-A03221     |
| D_011 113 / 1          | Turnover: flowers and plants  | ENT_D_011113_1 | Revenue received or to be received from selling flowers and flowering plants.   | Positive integer    | A02100-A03221     |
| D_011 115 / 1          | Turnover: other crop production, excluding other industrial crops   | ENT_D_011115_1 | Revenue received or to be received from selling other crop production (excluding other industrial crops).   | Positive integer    | A02100-A03221     |
| D_011 11_5_NIMETUS / 1 | Other crop production: specification of other crop production       | ENT_D_011115_2 | Specify what is other crop production.  | Text                | A02100-A03221     |
| D_014 1 / 1            | Turnover: animals and poultry for meat                              | ENT_D_0141_1   | Revenue received or to be received from animals and poultry for slaughter.  | Positive integer    | A02100-A03221     |
| D_014 2 / 1            | Turnover: animals and poultry for upbringing                        | ENT_D_0142_1   | Revenue received or to be received from selling animals and poultry for upbringing.   | Positive integer    | A02100-A03221     |
| D_014 30 / 1           | Turnover: milk  | ENT_D_01430_1  | Revenue received or to be received from selling milk (in natural weight).   | Positive integer    | A02100-A03221     |
| D_014 40 / 1           | Turnover: eggs  | ENT_D_01440_1  | Revenue received or to be received from selling eggs.   | Positive integer    | A02100-A03221     |
| D_014 50 / 1           | Turnover: honey   | ENT_D_01450_1  | Revenue received or to be received from selling honey.  | Positive integer    | A02100-A03221     |
| D_014 60 / 1           | Turnover: fur farming products                                      | ENT_D_01460_1  | Revenue received or to be received from selling products of fur farming (animals, untanned hides etc.).   | Positive integer    | A02100-A03221     |
| D_014 70 / 1           | Turnover: wool, in the weight of unwashed wool                      | ENT_D_01470_1  | Revenue received or to be received from selling wool.   | Positive integer    | A02100-A03221     |
| D_014 90 / 1           | Turnover: beeswax   | ENT_D_01490_1  | Revenue received or to be received from selling beeswax.  | Positive integer    | A02100-A03221     |
| D_014 91 / 1           | Turnover: manure  | ENT_D_01491_1  | Revenue received or to be received from selling manure.   | Positive integer    | A02100-A03221     |
| D_014 92 / 1           | Turnover: other animal products                                     | ENT_D_01492_1  | Revenue received or to be received from selling other animal products (raw hides of bovine animals, pigs, sheep, feathers etc.).  | Positive integer    | A02100-A03221     |
| D_016 00 / 1           | Turnover: agricultural services                                     | ENT_D_01600_1  | Revenue received or to be received from selling agricultural services.  | Positive integer    | A02100-A03221     |
| D_2 / 1                | Turnover: forestry  | ENT_D_2_1      | Revenue received or to be received from forestry, logging and support services to forestry. This class included growing   | Positive integer    |                   |

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|                        |   |               |  |                  |  |
|------------------------|---|---------------|--|------------------|--|
|                        |   | 2_1           | and support services to forestry. This class included growing of forests (planting, replanting, transplanting, thinning), activities of tree nurseries, logging and felling (production of roundwood and firewood), gathering of timber for weaving and other wild growing materials (resin, moss, grasses, lichen etc.) and support services to forestry and logging (forest inventories, timber evaluation, forest fire fighting and <u>protection, transport of logs within the forest</u> ).   | integer          |  |
| D_024 / 1              | Turnover: forestry services                             | ENT_D_024_1   | Revenue received or to be received from selling forestry services.   | Positive integer |  |
| D_025 50 / 1           | Turnover: timber  | ENT_D_02550_1 | Revenue received or to be received from selling raw wood (unprocessed wood), including firewood and other timber.  | Positive integer |  |
| D_025 51 / 1           | Turnover: firewood                                      | ENT_D_02551_1 | Revenue received or to be received from selling firewood.  | Positive integer |  |
| D_025 52 / 1           | Turnover: other timber, excluding firewood              | ENT_D_02552_1 | Other timber – revenue received or to be received from selling raw wood (unprocessed wood), excluding firewood.  | Positive integer |  |
| D_025 55 / 1           | Turnover: standing timber for cutting                   | ENT_D_02555_1 | Standing timber for felling – revenue received or to be received from selling standing timber, excluding sale of cutting right.  | Positive integer |  |
| D_026 10 / 1           | Turnover: live forest tree plants                       | ENT_D_02610_1 | Revenue received or to be received from selling forest tree seedlings.   | Positive integer |  |
| D_026 20 / 1           | Turnover: tree seeds                                    | ENT_D_02620_1 | Revenue received or to be received from selling tree seeds.  | Positive integer |  |
| D_3 / 1                | Turnover: fishing and aquaculture                       | ENT_D_3_1     | Revenue received or to be received from fishing, activities of hatcheries and fisheries and from fishing and aquaculture activities. This class includes capturing or gathering of fish, crustaceans, molluscs; activities of vessels engaged in fishing and in processing and preserving of fish; gathering of alga and other marine organisms; operation of marine fish hatcheries; fish farming, rearing of aquatic animals and other support activities to fishing and aquaculture.  | Positive integer |  |
| D_039 / 1              | Turnover: fishing related services                      | ENT_D_039_1   | Revenue received or to be received from selling fishing services, including right of fishery.  | Positive integer |  |
| D_10 / 1               | Turnover: total manufacture of food products            | ENT_D_10_1    | Revenue received or to be received from selling manufactured food products.  | Positive integer |  |
| D_45_47 / 1            | Turnover: wholesale and retail trade                    | ENT_D_45_47_1 | Wholesale and retail trade – resale of goods to retailers, enterprises, institutions, organisations and individuals, including sale of supplies of materials from warehouses. Trading is the resale of goods purchased in its own name and cost for the purpose of reselling it without further processing or after marking, packing and bottling. Costs of goods purchased for resale are reported in income statement row "Goods". In the case of commission trade, goods are not owned by agents who should show here only the commission fee received or to be received. | Positive integer |  |
| D_68 / 1               | Turnover: real estate activities, rental of real estate | ENT_D_68_1    | Revenue received or to be received from renting of real estate. This class includes buying and selling of self-owned real estate, renting and operating of own or leased real estate, including renting of land, dwellings, apartments and non-residential buildings; activities of real estate agencies (intermediation in real estate transactions, assessment), management of real estate on a fee or contract basis (incl. maintenance and repairs, water supply, electricity and other service fees).   | Positive integer |  |
| D_75 / 1               | Turnover: veterinary activities                         | ENT_D_75_1    | Revenue received or to be received from the provision of veterinary activities. This division includes the provision of animal health care and control activities for farm animals and <u>pet animals, animal ambulance activities</u> .   | Positive integer |  |
| D_900 1 / 1            | Turnover: other activity 1                              | ENT_D_9001_1  | Turnover from other than listed activities.  | Positive integer |  |
| D_900 1B_NI METU S / 1 | Other activity 1 – name                                 | ENT_D_9001_1B |  | Text             |  |
| D_900 2 / 1            | Turnover: other activity 2                              | ENT_D_9002_1  | Turnover from other than listed activities.  | Positive integer |  |
| D_900 2B_NI METU S / 1 | Other activity 2 – name                                 | ENT_D_9002_1B |  | Text             |  |
| D_900 3B_NI METU       | Other activity 3 – name                                 | ENT_D_9003_1B |  | Text             |  |

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|                |                            |              |   |                  |  |
|----------------|----------------------------|--------------|---|------------------|--|
| S / 1          |                            |              |   |                  |  |
| D_900<br>3 / 1 | Turnover: other activity 3 | ENT_D_9003_1 | Turnover from other than listed activities. | Positive integer |  |

**Table H1. CHANGES IN FIXED ASSETS: PROPERTY, PLANT AND EQUIPMENT, EUROS**

Assets on operating lease recorded in the balance sheet are indicated under right-of-use assets, column 45. Please fill in the missing data, check the prefilled fields and correct where necessary.

NB! The error detection reports may be sizable since the formula that checks a certain field for errors is applied to all fields involved in the key control. However, it does not mean that all fields are erroneous.

| Row code/<br>column code | Name of variable<br>* - mandatory   | Code of variable | Explanation  | Type of data (number of decimals) or list/<br>classification name | You need not fill in the value: period, economic activity |
|--------------------------|---|------------------|--|---|---|
| H_020 / 2                | Property, plant and equipment: land – residual cost /fair value at the end of the previous reference period   | ENT_H_020_2      | Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition cost of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.  | Positive integer  |   |
| H_020 / 3                | Property, plant and equipment: buildings – residual cost /fair value at the end of the previous reference period                                    | ENT_H_020_3      | Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet incl. accumulated depreciation and potential write-downs. Buildings – free-standing structures permanently attached to the ground, covered by a roof, usually enclosed within external walls; civil engineering works – constructions permanently attached to the ground other than buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways, bridges, trestles, tunnels, port facilities etc. Pipelines, communication and electricity lines: water, gas and sewerage pipelines, fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums, sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites etc. incl. the right of superficies. | Positive integer  |   |
| H_020 / 40               | Property, plant and equipment: machinery and equipment – residual cost /fair value at the end of the previous reference period                      | ENT_H_020_40     | Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.  | Positive integer  |   |
| H_020 / 4                | Property, plant and equipment: machinery and equipment – transport equipment: residual cost /fair value at the end of the previous reference period | ENT_H_020_4      | Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.   | Positive integer  |   |
| H_020 / 6                | Property, plant and equipment: machinery and equipment – computers and  | ENT_H_020_6      | Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Computers and computer systems –  | Positive integer  |   |

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|            |   |              |  |                  |  |
|------------|---|--------------|--|------------------|--|
|            | computer systems: residual cost /fair value at the end of the previous reference period   |              | computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.  |                  |  |
| H_020 / 7  | Property, plant and equipment: machinery and equipment – other machinery, equipment: residual cost /fair value at the end of the previous reference period            | ENT_H_020_7  | Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet incl. accumulated depreciation and potential write-downs. Other machinery and equipment – conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, lab equipment, electric motors and diesel generators, tools, fittings etc., excl. transport equipment, motors, turbines (excl. motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (excl. central heating hot-water boilers classified as civil engineering works), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery, office machines (excl. computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, medical, precision, optical equipment. | Positive integer |  |
| H_020 / 8  | Property, plant and equipment: other property, plant and equipment – residual cost /fair value at the end of the previous reference period                            | ENT_H_020_8  | Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.   | Positive integer |  |
| H_020 / 41 | Property, plant and equipment: work in progress and prepayments – residual cost /fair value at the end of the previous reference period                               | ENT_H_020_41 | Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Work in progress and prepayments – unfinished constructions and other projects, prepayments for fixed assets.   | Positive integer |  |
| H_020 / 43 | Property, plant and equipment: work in progress and prepayments – work in progress: residual cost /fair value at the end of the previous reference period             | ENT_H_020_43 | Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Work in progress = construction work in progress + unfinished (uninstalled) machinery and equipment. Construction work in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.  | Positive integer |  |
| H_020 / 12 | Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: residual cost /fair value at the end of the previous reference period | ENT_H_020_12 | Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).   | Positive integer |  |
| H_020 / 45 | Property, plant and equipment: right-of-use assets – residual cost / fair value at the end of the previous reference period   | ENT_H_020_45 | Residual cost / fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).  | Positive integer |  |
| H_020 / 1  | Total property, plant and equipment: residual cost /fair  | ENT_H_020_1  | Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and  | Positive integer |  |



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|            | value at the end of the previous reference period  |              | potential write-downs. Property, plant and equipment – land, buildings (residential and non-residential buildings, civil engineering works), related rights (such as building right, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, works in progress, prepayments for fixed assets. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”.  |                  |  |
| H_030 / 2  | Property, plant and equipment: land – acquisitions and additions   | ENT_H_030_2  | Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares, total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred for the acquisition that are necessary for bringing them to the present location and condition. Incl. expenses of later additions, which shall be added to the acquisition cost only if they conform to the definition of property, plant and equipment and the criteria of recognising in the balance sheet (incl. potential participation in generating future economic benefit). Land – land as an object with the unlimited right of use is not depreciated and its acquisition value must be equal to its residual value. Incl. here land improvement and readjustment costs and the right of use if <u>classified under property, plant and equipment</u> . | Positive integer |  |
| H_030 / 3  | Property, plant and equipment: buildings – acquisitions and additions                                    | ENT_H_030_3  | Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost (purchase price and direct cost of acquisition), incl. expenses of later additions added to the acquisition cost only if they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet. Buildings – free-standing structures permanently attached to the ground, covered by a roof; civil engineering works – constructions permanently attached to the ground other than buildings. Transport infrastructure: roads, streets, railways, tramways, runways, bridges, port facilities. Pipelines, communication and electricity lines: water, gas and sewerage pipelines, communication and electricity lines etc. Civil engineering works: mines and quarries, stadiums, parks etc. <u>incl. the right of superficies.</u>     | Positive integer |  |
| H_030 / 40 | Property, plant and equipment: machinery and equipment – acquisitions and additions                      | ENT_H_030_40 | Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other <u>machinery and equipment.</u>                                     | Positive integer |  |
| H_030 / 4  | Property, plant and equipment: machinery and equipment – transport equipment: acquisitions and additions | ENT_H_030_4  | Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares, total contract value of fixed assets obtained under financial lease. Fixed assets are recognised in the balance sheet at the acquisition cost (purchase price and direct expenses of acquisition). Incl. expenses of later additions to be added to the acquisition cost only if they conform to the definition of property, plant and equipment and the criteria of recognising in the balance sheet. Transport equipment – equipment used on roads and streets for transporting goods and passengers and for other purposes: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors, special-purpose motor vehicles, crane lorries, golf cars; railway, water and air transport vehicles: railway locomotives, rolling stock, trams, watercraft, other special-purpose floating craft, <u>aircraft, motorcycles, bicycles.</u>       | Positive integer |  |
| H_030 / 6  | Property, plant and equipment:   | ENT_H_030_6  | Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-   | Positive integer |  |

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|            | machinery and equipment – computers and computer systems: acquisitions and additions                               |              | monetary down payments, e.g. shares, total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Incl. expenses of later additions to be added to the acquisition cost only if they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.  |                  |  |
| H_030 / 7  | Property, plant and equipment: machinery and equipment – other machinery and equipment: acquisitions and additions | ENT_H_030_7  | Acquisitions and additions – fixed assets obtained during the reference year, contractual total value of fixed assets obtained under financial lease. Fixed assets are recognised in the balance sheet at the acquisition cost. Including expenses of later additions to be added to the acquisition cost only if they conform to the definition of property, plant and equipment and the criteria of recognising in the balance sheet. Other machinery and equipment – conveyors, lifting equipment, electric motors, diesel generators, other transport equipment, motors and turbines (except motors for aircraft, vehicles, motorcycles), other common machinery and mechanisms, steam boilers (exc. central heating hot-water boilers classified as civil engineering objects), lifting machinery, agricultural and forestry machinery, other special-purpose machinery, office machines (exc. computers), other electric machinery and apparatus, radio, TV and communication equipment, medical, precision and optical equipment. | Positive integer |  |
| H_030 / 8  | Property, plant and equipment: other property, plant and equipment – acquisitions and additions                    | ENT_H_030_8  | Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet (including potential participation in generating future economic benefit). Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.   | Positive integer |  |
| H_030 / 41 | Property, plant and equipment: work in progress and prepayments – acquisitions and additions                       | ENT_H_030_41 | Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet (including potential participation in generating future economic benefit). Work in progress and prepayments – unfinished constructions and other projects, prepayments for fixed assets.   | Positive integer |  |
| H_030 / 43 | Property, plant and equipment: work in progress and prepayments – work in progress: acquisitions and additions     | ENT_H_030_43 | Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet (including potential participation in generating future economic benefit). Work in progress = construction works in progress + unfinished (uninstalled)  | Positive integer |  |

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|            |   |              | <u>machinery and equipment.</u>  |                  |  |
| H_030 / 10 | Property, plant and equipment: work in progress and prepayments – work in progress: construction work in progress – acquisitions and additions                    | ENT_H_030_10 | Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares, total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and the costs directly incurred for the acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (incl. potential participation in generating future economic benefit). Construction work in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to <u>order in inventories under work in progress.</u> | Positive integer |  |
| H_030 / 11 | Property, plant and equipment: work in progress and prepayments – work in progress: unfinished (uninstalled) machinery and equipment – acquisitions and additions | ENT_H_030_11 | Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and the costs directly incurred for the acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled <u>machinery or equipment.</u>  | Positive integer |  |
| H_030 / 12 | Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: acquisitions and additions  | ENT_H_030_12 | Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and the costs directly incurred for the acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).  | Positive integer |  |
| H_030 / 45 | Property, plant and equipment: right-of-use assets – acquisitions and additions   | ENT_H_030_45 | Acquisitions and additions – Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the <u>lessee’s balance sheet</u> ).   | Positive integer |  |
| H_030 / 1  | Total property, plant and equipment: acquisitions and additions   | ENT_H_030_1  | Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Incl. expenses of later additions, which shall be added to the acquisition cost only if they conform to the definition of property, plant and equipment and the criteria of recognising in the balance sheet (incl. potential participation in generating economic benefit). Property, plant and equipment – land, buildings, civil engineering works, related rights, machinery, equipment, fittings, other inventory, valuables, works in progress, prepayments for fixed assets, total contract value of fixed <u>assets obtained under financial lease less interests.</u>  | Positive integer |  |
| H_031 / 2  | Property, plant and equipment: land – acquisitions and additions: acquisition of land   | ENT_H_031_2  | Acquisition of land and buildings (except new buildings) and civil engineering objects in Estonia are initially recognised in the balance sheet at the acquisition cost. Including total contract value of fixed assets obtained under financial lease contract concluded during the reference period less interests.  | Positive integer |  |

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|            | and buildings, except new buildings and renovations  |              | Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition cost of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of superficies if classified under property, plant and equipment.  |                  |  |
| H_031 / 3  | Property, plant and equipment: buildings – acquisitions and additions: acquisition of land and buildings, except new buildings and renovations                               | ENT_H_031_3  | Acquisition of land and buildings (except new) and civil engineering objects in Estonia are recognised in the balance sheet at the acquisition cost. Incl. total contract value of fixed assets obtained under financial lease concluded in the reference period less interests. Buildings – free-standing structures permanently attached to the ground, covered by a roof; civil engineering works – constructions permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, runways, bridges, trestles, tunnels, port facilities. Pipelines, communication and electricity lines: water, gas and sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines, quarries, chimneys, stadiums, sports grounds, parks, beaches, golf courses, ramps, cable car, chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. incl. the right of superficies. | Positive integer |  |
| H_031 / 45 | Property, plant and equipment: right-of-use assets – acquisitions and additions: acquisition of land and right-of-use assets, except new right-of-use assets and renovations | ENT_H_031_45 | Acquisition of land and buildings (except new buildings) and civil engineering objects in Estonia are recognised in the balance sheet at the acquisition cost. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).  | Positive integer |  |
| H_031 / 1  | Total property, plant and equipment: acquisitions and additions – acquisition of land and buildings, except new buildings and renovations                                    | ENT_H_031_1  | Acquisition of land and buildings (except new buildings and renovations) and civil engineering objects in Estonia are initially recognised in the balance sheet at the acquisition cost. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests. Property, plant and equipment – land, buildings (residential and non-residential buildings, civil engineering works), related rights (such as the right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets.  | Positive integer |  |
| H_032 / 2  | Property, plant and equipment: land – acquisitions and additions: acquisition of buildings, new building and renovations   | ENT_H_032_2  | Acquisition of new buildings and civil engineering objects, capitalised expenses of building construction as well additions, reconstruction and renovation (reconstruction expenses), which considerably increase the service life of the building, increase the production potential or reduce life-cycle costs, as well as land improvement expenses. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests. Repair and maintenance expenses are reported under period costs. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.   | Positive integer |  |
| H_032 / 3  | Property, plant and equipment: buildings – acquisitions and additions: acquisition of buildings, new building and renovations  | ENT_H_032_3  | Acquisition of new buildings and civil engineering, capitalised expenses for building, reconstruction and renovation, which increase the building's service life, increase the production potential or reduce life-cycle costs, land improvement expenses, incl. total contract value of fixed assets obtained under financial lease less interests. Repair and maintenance expenses report under period costs. Buildings – free-standing structures permanently attached to the ground, covered by a roof; civil engineering works – constructions permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, runways, bridges, tunnels, port facilities. Pipelines, communication and electricity lines: water, gas, sewerage pipelines, water towers, communication, electricity lines etc. Other civil engineering works: mines, quarries, stadiums, parks, beaches, pools, cemeteries, refuse disposal sites, incl. right of superficies.               | Positive integer |  |
| H_032      | Property, plant  | ENT_H_       | Acquisition of new buildings and civil engineering objects,   | Positive         |  |



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| / 10       | and equipment: work in progress and prepayments – work in progress: construction work in progress – acquisitions and additions: acquisition of buildings, new building and renovations      | 032_10       | capitalised expenses of building construction as well additions, reconstruction and renovation (reconstruction expenses), which considerably increase the service life of the building, increase the production potential or reduce life-cycle costs, as well as land improvement expenses. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests. Repair and maintenance expenses are reported under period costs. Construction works in progress – expenditures actually made on unfinished construction projects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress.  | integer          |  |
| H_032 / 45 | Property, plant and equipment: right-of-use assets – acquisitions and additions: acquisition of right-of-use assets, new building and renovations   | ENT_H_032_45 | Acquisition of new buildings and civil engineering objects, capitalised expenses of building construction, additions and reconstruction, which increase the service life of the building, increase the production potential or reduce life-cycle costs. Repair and maintenance expenses are reported under period costs. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).  | Positive integer |  |
| H_032 / 1  | Total property, plant and equipment: acquisitions and additions: acquisition of buildings, new building and renovations   | ENT_H_032_1  | Acquisition of new buildings and civil engineering objects, capitalised expenses of building construction, additions, reconstruction and renovation (reconstruction expenses) which considerably increase the service life of the building, increase the production potential or reduce life-cycle costs, as well as land improvement expenses. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests. Repair and maintenance expenses are reported under period costs. Property, plant and equipment – land, buildings (residential and non-residential buildings, civil engineering works), related rights (such as building right, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, works in progress, prepayments for fixed assets.   | Positive integer |  |
| H_033 / 3  | Property, plant and equipment: buildings – acquisitions and additions: acquisition of buildings, new building, renovations – construction production and renovations                        | ENT_H_033_3  | Cost of construction production and reconstruction activities done by enterprise's own staff. Construction works: buildings – free-standing structures, which are permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls; civil engineering works – constructions which are permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways for take-off and landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (including hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. Including the right of superficies. | Positive integer |  |
| H_033 / 41 | Property, plant and equipment: work in progress and prepayments – acquisitions and additions: acquisition of buildings, new building, renovations – construction production and renovations | ENT_H_033_41 | Cost of construction production and reconstruction activities done by enterprise's own staff. Work in progress and prepayments – unfinished construction and other projects, prepayments for fixed assets.  | Positive integer |  |
| H_033 / 10 | Property, plant and equipment: work in progress and prepayments – construction work in progress: acquisitions and additions –   | ENT_H_033_10 | Cost of construction production and reconstruction activities done by enterprise's own staff. Construction works in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress.   | Positive integer |  |

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|            | acquisition of buildings, new building, renovations: construction production and renovations   |              |  |                  |  |
| H_033 / 1  | Total property, plant and equipment: acquisitions and additions: acquisition of buildings, new building, construction production and renovations | ENT_H_033_1  | Cost of construction production and reconstruction activities done by enterprise's own staff. Property, plant and equipment – land, buildings (residential and non-residential buildings, civil engineering works), related rights (such as building right, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests.  | Positive integer |  |
| H_040 / 2  | Property, plant and equipment: land – capitalised loan expenses  | ENT_H_040_2  | Capitalised loan expenses – MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets". Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.   | Positive integer |  |
| H_040 / 3  | Property, plant and equipment: buildings – capitalised loan expenses   | ENT_H_040_3  | Capitalised loan expenses – MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets". Construction works: buildings – free-standing structures, which are permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls; civil engineering works – constructions which are permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways for take-off and landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. Including the right of superficies. | Positive integer |  |
| H_040 / 40 | Property, plant and equipment: machinery and equipment – capitalised loan expenses   | ENT_H_040_40 | Capitalised loan expenses – MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets". Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.  | Positive integer |  |
| H_040 / 4  | Property, plant and equipment: machinery and equipment – transport equipment: capitalised loan expenses  | ENT_H_040_4  | Capitalised loan expenses – MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets". Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.   | Positive integer |  |
| H_040 / 6  | Property, plant and equipment: machinery and equipment – computers and computer systems: capitalised loan expenses                               | ENT_H_040_6  | Capitalised loan expenses – MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets". Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.  | Positive integer |  |
| H_040 / 7  | Property, plant and equipment: machinery and equipment – other machinery and equipment: capitalised loan expenses                                | ENT_H_040_7  | Capitalised loan expenses – MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets". Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment cleaning and grading machinery, laboratory equipment, electric motors and diesel generators, tools, fittings and other machinery and equipment; excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water   | Positive integer |  |

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|            |   |              | boilers classified as civil engineering works), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, medical, <u>precision and optical equipment</u> .  |                  |  |
| H_040 / 8  | Property, plant and equipment: other property, plant and equipment – capitalised loan expenses                            | ENT_H_040_8  | Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.   | Positive integer |  |
| H_040 / 41 | Property, plant and equipment: work in progress and prepayments – capitalised loan expenses                               | ENT_H_040_41 | Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Work in progress and prepayments – unfinished construction and other projects, prepayments for fixed assets.  | Positive integer |  |
| H_040 / 43 | Property, plant and equipment: work in progress and prepayments – work in progress: capitalised loan expenses             | ENT_H_040_43 | Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment. Construction works in progress – expenditures actually made on construction works in progress for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.   | Positive integer |  |
| H_040 / 12 | Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: capitalised loan expenses | ENT_H_040_12 | Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).   | Positive integer |  |
| H_040 / 45 | Property, plant and equipment: right-of-use assets – capitalised loan expenses  | ENT_H_040_45 | Capitalised loan expenses – MORE INFORMATION: ASBG 5 “Property, plant and equipment and intangible assets”. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).  | Positive integer |  |
| H_040 / 1  | Total property, plant and equipment: capitalised loan expenses  | ENT_H_040_1  | Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, <u>prepayments for fixed assets</u> .   | Positive integer |  |
| H_050 / 2  | Property, plant and equipment: land – additions through business combinations   | ENT_H_050_2  | Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under <u>property, plant and equipment</u> .   | Positive integer |  |
| H_050 / 3  | Property, plant and equipment: buildings – additions through business combinations  | ENT_H_050_3  | Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Construction works: buildings – free-standing structures, which are permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls; civil engineering works – constructions which are permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways for take-off and landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, | Positive integer |  |

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|            |  |              | cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. Including the right of superficies.  |                  |  |
| H_050 / 40 | Property, plant and equipment: machinery and equipment – additions through business combinations                                 | ENT_H_050_40 | Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.  | Positive integer |  |
| H_050 / 4  | Property, plant and equipment: machinery and equipment – transport equipment: additions through business combinations            | ENT_H_050_4  | Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Transport equipment – equipment for transporting goods and passengers on roads and streets and for other purposes: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and other special-purpose floating craft, aircraft, motorcycles and bicycles.  | Positive integer |  |
| H_050 / 6  | Property, plant and equipment: machinery and equipment – computers and computer systems: additions through business combinations | ENT_H_050_6  | Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.  | Positive integer |  |
| H_050 / 7  | Property, plant and equipment: machinery and equipment – other machinery and equipment: additions through business combinations  | ENT_H_050_7  | Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, laboratory equipment, electric motors and diesel generators, tools, fittings etc., excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, medical, precision and optical equipment. | Positive integer |  |
| H_050 / 8  | Property, plant and equipment: other property, plant and equipment – additions through business combinations                     | ENT_H_050_8  | Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.   | Positive integer |  |
| H_050 / 41 | Property, plant and equipment: work in progress and prepayments – additions through business combinations                        | ENT_H_050_41 | Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Work in progress and prepayments – unfinished construction works and other projects, prepayments for fixed assets.  | Positive integer |  |
| H_050 / 43 | Property, plant and equipment: work in progress and prepayments – work in progress: additions through business combinations      | ENT_H_050_43 | Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment. Construction works in progress – expenditures actually made on unfinished construction works for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.  | Positive integer |  |
| H_050 / 12 | Property, plant and equipment: work in progress and prepayments  | ENT_H_050_12 | Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction   | Positive integer |  |



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|            | – prepayments for fixed assets: additions through business combinations                               |              | enterprises).  |                  |  |
| H_050 / 45 | Property, plant and equipment: right-of-use assets – additions through business combinations          | ENT_H_050_45 | Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).   | Positive integer |  |
| H_050 / 1  | Total property, plant and equipment: additions through business combinations                          | ENT_H_050_1  | Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, works in progress, prepayments for fixed assets.  | Positive integer |  |
| H_060 / 2  | Property, plant and equipment: land – depreciation  | ENT_H_060_2  | Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.   | Positive integer |  |
| H_060 / 3  | Property, plant and equipment: buildings – depreciation   | ENT_H_060_3  | Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Buildings – free-standing structures permanently attached to the ground, covered by a roof, enclosed within external walls; civil engineering works – constructions permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. incl. the right of superficies. | Positive integer |  |
| H_060 / 40 | Property, plant and equipment: machinery and equipment – depreciation                                 | ENT_H_060_40 | Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.  | Positive integer |  |
| H_060 / 4  | Property, plant and equipment: machinery and equipment – transport equipment: depreciation            | ENT_H_060_4  | Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.   | Positive integer |  |
| H_060 / 6  | Property, plant and equipment: machinery and equipment – computers and computer systems: depreciation | ENT_H_060_6  | Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation cost in the reference period. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.   | Positive integer |  |
| H_060 / 7  | Property, plant and equipment: machinery and equipment – other  | ENT_H_060_7  | Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation cost in the reference period. Other machinery and equipment – various conveyors, lifting   | Positive integer |  |

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|            | machinery and equipment: depreciation  |              | and loading equipment, heat equipment, cleaning and grading machinery, laboratory equipment, electric motors and diesel generators, tools, fittings etc., excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, <u>medical, precision and optical equipment.</u> |                  |  |
| H_060 / 8  | Property, plant and equipment: other property, plant and equipment – depreciation                            | ENT_H_060_8  | Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation cost in the reference period. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.   | Positive integer |  |
| H_060 / 41 | Property, plant and equipment: work in progress and prepayments – depreciation                               | ENT_H_060_41 | Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation cost in the reference period. Work in progress and prepayments – unfinished construction <u>works and other projects, prepayments for fixed assets.</u>   | Positive integer |  |
| H_060 / 43 | Property, plant and equipment: work in progress and prepayments – work in progress: depreciation             | ENT_H_060_43 | Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment. Construction work in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled <u>machinery or equipment.</u>   | Positive integer |  |
| H_060 / 12 | Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: depreciation | ENT_H_060_12 | Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).  | Positive integer |  |
| H_060 / 45 | Property, plant and equipment: right-of-use assets – depreciation  | ENT_H_060_45 | Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation cost in the reference period. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).   | Positive integer |  |
| H_060 / 1  | Total property, plant and equipment: depreciation  | ENT_H_060_1  | Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, works in progress, <u>prepayments for fixed assets.</u>  | Positive integer |  |
| H_070 / 2  | Property, plant and equipment: land – write-downs and write-ups  | ENT_H_070_2  | Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets" and RTJ 6 "Investment properties". Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if <u>classified under property, plant and equipment.</u>   | Integer          |  |
| H_070 / 3  | Property, plant and equipment: buildings – write-downs and write-ups   | ENT_H_070_3  | Write-downs and write-ups – write-down due to impairment of assets, reversal of such write-down. MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets" and RTJ 6 "Investment properties". Buildings – free-standing structures permanently attached to the ground, covered by a roof, usually enclosed within external wall; civil engineering works – constructions permanently attached to the ground   | Integer          |  |

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|            |  |              | but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas, sewerage pipelines (incl. hot water boilers), fountains, water towers, communication, electricity lines etc. Other civil engineering works: mines, quarries, chimneys, stadiums, sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. incl. <u>the right of superficies.</u>   |         |  |
| H_070 / 40 | Property, plant and equipment: machinery and equipment – write-downs and write-ups                                 | ENT_H_070_40 | Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other <u>machinery and equipment.</u>  | Integer |  |
| H_070 / 4  | Property, plant and equipment: machinery and equipment – transport equipment: write-downs and write-ups            | ENT_H_070_4  | Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose <u>floating craft, aircraft, motorcycles and bicycles.</u>   | Integer |  |
| H_070 / 6  | Property, plant and equipment: machinery and equipment – computers and computer systems: write-downs and write-ups | ENT_H_070_6  | Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary <u>equipment. Including software obtained with hardware.</u>  | Integer |  |
| H_070 / 7  | Property, plant and equipment: machinery and equipment – other machinery and equipment: write-downs and write-ups  | ENT_H_070_7  | Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment equipment, cleaning and grading machinery, laboratory equipment, diesel generators, tools, fittings etc., excl. transport equipment, motors, turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery, transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, medical, precision and optical <u>equipment.</u> | Integer |  |
| H_070 / 8  | Property, plant and equipment: other property, plant and equipment – write-downs and write-ups                     | ENT_H_070_8  | Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.  | Integer |  |
| H_070 / 41 | Property, plant and equipment: work in progress and prepayments – write-downs and write-ups                        | ENT_H_070_41 | Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Work in progress and prepayments – unfinished construction works and <u>other projects, prepayments for fixed assets.</u>  | Integer |  |
| H_070 / 43 | Property, plant and equipment: work in progress and prepayments – work in  | ENT_H_070_43 | Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Work in progress = construction works in progress + unfinished   | Integer |  |

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|            | progress: write-downs and write-ups   |              | (uninstalled) machinery and equipment. Construction works in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.  |                  |  |
| H_070 / 12 | Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: write-downs and write-ups | ENT_H_070_12 | Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).   | Integer          |  |
| H_070 / 45 | Property, plant and equipment: right-of-use assets – write-downs and write-ups  | ENT_H_070_45 | Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).  | Integer          |  |
| H_070 / 1  | Total property, plant and equipment: write-downs and write-ups  | ENT_H_070_1  | Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, <u>valuable works in progress, prepayments for fixed assets.</u>   | Integer          |  |
| H_100 / 2  | Property, plant and equipment: land – sales   | ENT_H_100_2  | Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.   | Positive integer |  |
| H_100 / 3  | Property, plant and equipment: buildings – sales  | ENT_H_100_3  | Fixed assets sold in the reference year (incl. for consideration other than cash, e.g. shares) at residual value. Construction works: buildings – free-standing structures, which are permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls; civil engineering works – constructions which are permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways for take-off and landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. <u>incl. the right of superficies.</u> | Positive integer |  |
| H_100 / 40 | Property, plant and equipment: machinery and equipment – sales  | ENT_H_100_40 | Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers and for other purposes; computers and computer systems; other machinery and equipment.   | Positive integer |  |
| H_100 / 4  | Property, plant and equipment: machinery and equipment – transport equipment: sales                                       | ENT_H_100_4  | Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, <u>motorcycles and bicycles.</u>  | Positive integer |  |
| H_100      | Property, plant   | ENT_H_       | Fixed assets sold in the reference year (including for   | Positive         |  |



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|------------|---|--------------|--|------------------|--|
| / 6        | and equipment: machinery and equipment – computers and computer equipment: sales                      | 100_6        | consideration other than cash, for example shares) at residual value. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained <u>with hardware</u> .   | integer          |  |
| H_100 / 7  | Property, plant and equipment: machinery and equipment – other machinery and equipment: sales         | ENT_H_100_7  | Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, laboratory equipment, electric motors and diesel generators, tools, fittings etc., excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, medical, precision and optical equipment. | Positive integer |  |
| H_100 / 8  | Property, plant and equipment: other property, plant and equipment – sales                            | ENT_H_100_8  | Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.   | Positive integer |  |
| H_100 / 41 | Property, plant and equipment: work in progress and prepayments – sales                               | ENT_H_100_41 | Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Work in progress and prepayments – construction works in progress and other projects, <u>prepayments for fixed assets</u> .   | Positive integer |  |
| H_100 / 43 | Property, plant and equipment: work in progress and prepayments – work in progress: sales             | ENT_H_100_43 | Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment. Construction work in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled <u>machinery or equipment</u> .   | Positive integer |  |
| H_100 / 12 | Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: sales | ENT_H_100_12 | Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).   | Positive integer |  |
| H_100 / 45 | Property, plant and equipment: right-of-use assets – sales  | ENT_H_100_45 | Fixed assets sold in the reference year (incl. for consideration other than cash, e.g. shares) at residual value. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating <u>lease, are recognised in the lessee's balance sheet</u> ).  | Positive integer |  |
| H_100 / 1  | Total property, plant and equipment: sales  | ENT_H_100_1  | Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as the right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for <u>fixed assets</u> .   | Positive integer |  |
| H_075 / 2  | Property, plant and equipment: land – total reclassifications   | ENT_H_075_2  | All reclassifications from prepayments and other reclassifications. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and <u>equipment</u> .  | Integer          |  |
| H_075 / 3  | Property, plant and equipment:  | ENT_H_075_3  | All reclassifications from prepayments and other reclassifications. Construction works: buildings – free-  | Integer          |  |

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|            | buildings – total reclassifications  |              | standing structures, which are permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls; civil engineering works – constructions which are permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways for take-off and landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (including hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. Including the right of superficies.                  |         |  |
| H_075 / 40 | Property, plant and equipment: machinery and equipment – total reclassifications                                 | ENT_H_075_40 | All reclassifications from prepayments and other reclassifications. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.  | Integer |  |
| H_075 / 4  | Property, plant and equipment: machinery and equipment – transport equipment: total reclassifications            | ENT_H_075_4  | All reclassifications from prepayments and other reclassifications. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.   | Integer |  |
| H_075 / 6  | Property, plant and equipment: machinery and equipment – computers and computer systems: total reclassifications | ENT_H_075_6  | All reclassifications from prepayments and other reclassifications. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.  | Integer |  |
| H_075 / 7  | Property, plant and equipment: machinery and equipment – other machinery and equipment: total reclassifications  | ENT_H_075_7  | All reclassifications from prepayments and other reclassifications. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, laboratory equipment, electric motors and diesel generators, tools, fittings etc., excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, medical, precision and optical equipment. | Integer |  |
| H_075 / 8  | Property, plant and equipment: other property, plant and equipment – total reclassifications                     | ENT_H_075_8  | All reclassifications from prepayments and other reclassifications. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.   | Integer |  |
| H_075 / 41 | Property, plant and equipment: work in progress and prepayments – total reclassifications                        | ENT_H_075_41 | All reclassifications from prepayments and other reclassifications. Work in progress and prepayments – unfinished construction works and other projects, prepayments for fixed assets.  | Integer |  |
| H_075 / 43 | Property, plant and equipment: work in progress and prepayments – work in progress: total reclassifications      | ENT_H_075_43 | All reclassifications from prepayments and other reclassifications. Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment. Construction works in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.  | Integer |  |

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| H_075 / 12 | Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: total reclassifications                               | ENT_H_075_12 | All reclassifications from prepayments and other reclassifications. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).   | Integer |  |
| H_075 / 45 | Property, plant and equipment: right-of-use assets – total reclassifications  | ENT_H_075_45 | All reclassifications from prepayments and other reclassifications. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).   | Integer |  |
| H_075 / 1  | Total property, plant and equipment: total reclassifications  | ENT_H_075_1  | Total reclassifications from property, plant and equipment recognised as prepayments, work in progress, with investment properties, fixed assets held for sale, stocks. Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets.   | Integer |  |
| H_080 / 2  | Property, plant and equipment: land – total reclassifications: reclassifications from prepayments   | ENT_H_080_2  | Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.  | Integer |  |
| H_080 / 3  | Property, plant and equipment: buildings – total reclassifications: reclassifications from prepayments  | ENT_H_080_3  | Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Construction works: buildings – free-standing structures permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls; civil engineering works – constructions permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways for take-off and landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. incl. the right of superficies. | Integer |  |
| H_080 / 40 | Property, plant and equipment: machinery and equipment – total reclassifications: reclassifications from prepayments                                  | ENT_H_080_40 | Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.   | Integer |  |
| H_080 / 4  | Property, plant and equipment: machinery and equipment – transport equipment: total reclassifications – reclassifications from prepayments            | ENT_H_080_4  | Reclassification of assets recorded as prepayments at the beginning of the reference year to another category. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.  | Integer |  |
| H_080 / 6  | Property, plant and equipment: machinery and equipment – computers and computer systems: total reclassifications – reclassifications from prepayments | ENT_H_080_6  | Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.   | Integer |  |
| H_080 / 7  | Property, plant and equipment:  | ENT_H_080_7  | Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category.  | Integer |  |

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|            | machinery and equipment – other machinery and equipment: total reclassifications – reclassifications from prepayments  |              | Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, laboratory equipment, electric motors and diesel generators, tools, fittings etc., excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, <u>medical, precision and optical equipment.</u> |         |  |
| H_080 / 8  | Property, plant and equipment: other tangible assets – total reclassifications: reclassifications from prepayments   | ENT_H_080_8  | Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.   | Integer |  |
| H_080 / 41 | Property, plant and equipment: work in progress and prepayments – total reclassifications: reclassifications from prepayments                                | ENT_H_080_41 | Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Work in progress and prepayments – unfinished construction works and other projects, prepayments for fixed assets.  | Integer |  |
| H_080 / 43 | Property, plant and equipment: work in progress and prepayments – work in progress: total reclassifications – reclassifications from prepayments             | ENT_H_080_43 | Reclassification of fixed assets recorded as prepayments at the beginning of the reference year to another category. Work in progress = construction work in progress + unfinished (uninstalled) machinery and equipment. Construction work in progress – expenditures actually made on unfinished construction works for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled <u>machinery or equipment.</u>   | Integer |  |
| H_080 / 12 | Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: total reclassifications – reclassifications from prepayments | ENT_H_080_12 | Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).   | Integer |  |
| H_080 / 45 | Property, plant and equipment: right-of-use assets – total reclassifications: reclassifications from prepayments   | ENT_H_080_45 | Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).   | Integer |  |
| H_080 / 1  | Total property, plant and equipment: total reclassifications – reclassifications from prepayments  | ENT_H_080_1  | Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Property, plant and equipment – land, buildings (residential and non-residential buildings, civil engineering works), related rights (such as building right, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, <u>works in progress, prepayments for fixed assets.</u>  | Integer |  |
| H_090 / 2  | Property, plant and equipment: land – total reclassifications: other reclassifications   | ENT_H_090_2  | Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the <u>right of use if classified under property, plant and equipment.</u>   | Integer |  |
| H_090 / 3  | Property, plant and equipment: buildings – total reclassifications: other  | ENT_H_090_3  | Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Construction works: buildings – free-standing structures permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls;  | Integer |  |



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|            | reclassifications  |              | civil engineering works – constructions permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways for take-off and landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. incl. the right of superficies.  |         |  |
| H_090 / 40 | Property, plant and equipment: machinery and equipment – total reclassifications: other reclassifications                                  | ENT_H_090_40 | Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.  | Integer |  |
| H_090 / 4  | Property, plant and equipment: machinery and equipment – transport equipment: total reclassifications: other reclassifications             | ENT_H_090_4  | Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.   | Integer |  |
| H_090 / 6  | Property, plant and equipment: machinery and equipment – computers and computer systems: total reclassifications – other reclassifications | ENT_H_090_6  | Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.  | Integer |  |
| H_090 / 7  | Property, plant and equipment: machinery and equipment – other machinery and equipment: total reclassifications – other reclassifications  | ENT_H_090_7  | Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, laboratory equipment, electric motors and diesel generators, tools, fittings etc., excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, medical, precision and optical equipment. | Integer |  |
| H_090 / 8  | Property, plant and equipment: other property, plant and equipment – total reclassifications: other reclassifications                      | ENT_H_090_8  | Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Valuables – under valuable show works of art, book collections, jewellery, precious stones, antiques, non-monetary gold, other precious metals etc.   | Integer |  |
| H_090 / 41 | Property, plant and equipment: work in progress and prepayments – total reclassifications: other reclassifications                         | ENT_H_090_41 | Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Work in progress and prepayments – construction works in progress and other projects, prepayments for fixed assets.   | Integer |  |
| H_090 / 43 | Property, plant and equipment: work in progress  | ENT_H_090_43 | Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Work in progress = construction works in  | Integer |  |

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|            | and prepayments – work in progress: total reclassifications: other reclassifications  |              | progress + unfinished (uninstalled) machinery and equipment. Construction work in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled <u>machinery or equipment</u> .  |         |  |
| H_090 / 12 | Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: total reclassifications – other reclassifications | ENT_H_090_12 | Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, inventories. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).  | Integer |  |
| H_090 / 45 | Property, plant and equipment: right-of-use assets – total reclassifications: other reclassifications   | ENT_H_090_45 | Other reclassifications – Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).   | Integer |  |
| H_090 / 1  | Property, plant and equipment: total reclassifications – other reclassifications  | ENT_H_090_1  | Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, inventories. Property, plant and equipment – land, buildings (residential and non-residential buildings, civil engineering works), related rights (such as building right, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, <u>prepayments for fixed assets</u> .   | Integer |  |
| H_110 / 2  | Property, plant and equipment: land – other changes, profit (loss) from changes in fair value   | ENT_H_110_2  | Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of <u>use if classified under property, plant and equipment</u> .   | Integer |  |
| H_110 / 3  | Property, plant and equipment: construction works – other changes, profit (loss) from changes in fair value                                       | ENT_H_110_3  | Other changes, profit/loss from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at the fair value, transfer of assets through business combinations. Buildings – free-standing structures permanently attached to the ground, covered by a roof, usually enclosed within external walls; civil engineering works – constructions permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways, bridges, trestles, tunnels, port facilities. Pipelines, communication and electricity lines: water, gas, sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines, quarries, chimneys, stadiums, sports grounds, parks, beaches, golf courses, cable car, chair lifts, pools, cemeteries, refuse disposal sites, <u>awnings etc. incl. the right of superficies</u> . | Integer |  |
| H_110 / 40 | Property, plant and equipment: machinery and equipment – other changes, profit (loss) from changes in fair value                                  | ENT_H_110_40 | Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other <u>machinery and equipment</u> .  | Integer |  |
| H_110 / 4  | Property, plant and equipment: machinery and equipment – transport equipment; other changes, profit (loss) from changes in fair value             | ENT_H_110_4  | Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: <u>railway</u>   | Integer |  |

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|            |   |              | locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.   |         |  |
| H_110 / 6  | Property, plant and equipment: machinery and equipment – computers and computer systems: other changes, profit (loss) from changes in fair value              | ENT_H_110_6  | Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.   | Integer |  |
| H_110 / 7  | Property, plant and equipment: machinery and equipment – other machinery and equipment: other changes, profit (loss) from changes in fair value               | ENT_H_110_7  | Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at the fair value, transfer of assets through business combinations. Other machinery and equipment – conveyors, lifting, loading equipment, cleaning, grading machinery, lab equipment, electric motors, diesel generators, tools, fittings, other machinery and equipment, excl. transport equipment, motors, turbines (excl. motors for aircraft, vehicles, motorcycles), other commonly used machinery, mechanisms, steam boilers (excl. central heating hot-water boilers classified as civil engineering objects), lifting machinery, transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (excl. computers), other electrical machinery and apparatus, radio, TV and communication equipment, medical, precision and optical equipment. | Integer |  |
| H_110 / 8  | Property, plant and equipment: other property, plant and equipment – other changes, profit (loss) from changes in fair value                                  | ENT_H_110_8  | Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.  | Integer |  |
| H_110 / 41 | Property, plant and equipment: work in progress and prepayments – other changes, profit (loss) from changes in fair value                                     | ENT_H_110_41 | Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Work in progress and prepayments – construction work in progress and other projects, prepayments for fixed assets.   | Integer |  |
| H_110 / 43 | Property, plant and equipment: work in progress and prepayments – work in progress: other changes, profit (loss) from changes in fair value                   | ENT_H_110_43 | Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Work in progress = construction work in progress + unfinished (uninstalled) machinery and equipment. Construction work in progress – expenditures actually made on unfinished construction works for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.   | Integer |  |
| H_110 / 12 | Total property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: other changes, profit (loss) from changes in fair value | ENT_H_110_12 | Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).  | Integer |  |
| H_110 / 45 | Property, plant and equipment: right-of-use assets – other changes, profit (loss) from changes in fair value  | ENT_H_110_45 | Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of  | Integer |  |

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|            |  |              |  |                  |  |
|------------|--|--------------|--|------------------|--|
|            |  |              | whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).  |                  |  |
| H_110 / 1  | Property, plant and equipment: other changes, profit (loss) from changes in fair value   | ENT_H_110_1  | Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as the right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets.   | Integer          |  |
| H_130 / 2  | Property, plant and equipment: land – residual cost/fair value at the end of the reference period  | ENT_H_130_2  | Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including any accumulated depreciation and potential write-downs. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.   | Positive integer |  |
| H_130 / 3  | Property, plant and equipment: buildings – residual cost/fair value at the end of the reference period   | ENT_H_130_3  | Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the ref. period - the net sum of assets in the balance sheet incl. any accumulated depreciation and potential write-downs. Buildings – free-standing structures permanently attached to the ground, covered by a roof; civil engineering works – constructions permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas, sewerage pipelines (incl. hot water boilers), fountains, water towers, communication, electricity lines etc. Other civil engineering: mines, quarries, chimneys, stadiums, sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. incl. the right of superficies. | Positive integer |  |
| H_130 / 40 | Property, plant and equipment: machinery and equipment – residual cost/fair value at the end of the reference period                                 | ENT_H_130_40 | Residual cost /fair value at the end of the reference period – (residual) book value of assets at the end of the period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.   | Positive integer |  |
| H_130 / 4  | Property, plant and equipment: machinery and equipment – transport equipment: residual cost /fair value at the end of the reference period           | ENT_H_130_4  | Residual cost /fair value at the end of the reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.  | Positive integer |  |
| H_130 / 6  | Property, plant and equipment: machinery and equipment – computers and computer systems: residual cost/fair value at the end of the reference period | ENT_H_130_6  | Residual cost /fair value at the end of the reference period – (residual) book value of assets at the end of the period. This is the net sum of assets in the balance sheet including any accumulated depreciation and potential write-downs. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.   | Positive integer |  |
| H_130 / 7  | Property, plant and equipment: machinery and equipment – other   | ENT_H_130_7  | Residual cost /fair value at the end of the reference period – (residual) book value of assets at the end of the period - net sum of assets in the balance sheet incl. any accumulated depreciation and potential write-downs. Other machinery and   | Positive integer |  |



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|------------|---|--------------|--|------------------|--|
|            | machinery and equipment: residual cost/fair value at the end of the reference period  |              | equipment – various conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, lab equipment, electric motors, diesel generators, tools, fittings etc., excl. transport equipment, motors, turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery, transfer mechanisms, agricultural and forestry machinery, machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c. radio, television and communication equipment, medical, precision and optical instruments. |                  |  |
| H_130 / 8  | Property, plant and equipment: other property, plant and equipment – residual cost/fair value at the end of the reference period                            | ENT_H_130_8  | Residual cost /fair value at the end of the reference period – (residual) book value of assets at the end of the period. This is the net sum of assets in the balance sheet including any accumulated depreciation and potential write-downs. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.  | Positive integer |  |
| H_130 / 41 | Property, plant and equipment: work in progress and prepayments – residual cost /fair value at the end of the reference period                              | ENT_H_130_41 | Residual cost /fair value at the end of the reference period – (residual) book value of assets at the end of the period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Unfinished projects and prepayments – unfinished constructions and other projects, prepayments for fixed assets.   | Positive integer |  |
| H_130 / 43 | Property, plant and equipment: work in progress and prepayments – work in progress: residual cost /fair value at the end of the reference period            | ENT_H_130_43 | Residual cost /fair value at the end of the reference period – (residual) book value of assets at the end of the period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Work in progress = construction work in progress + unfinished (uninstalled) machinery and equipment. Construction work in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.   | Positive integer |  |
| H_130 / 12 | Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: residual cost/fair value at the end of the reference period | ENT_H_130_12 | Residual cost /fair value at the end of the reference period – (residual) book value of assets at the end of the period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).  | Positive integer |  |
| H_130 / 45 | Property, plant and equipment: right-of-use assets – residual cost / fair value at the end of the reference period  | ENT_H_130_45 | Residual cost / fair value at the end of the reference period – (residual) book value of assets at the end of the period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).   | Positive integer |  |
| H_130 / 1  | Total property, plant and equipment: residual cost/fair value at the end of the reference period  | ENT_H_130_1  | Residual cost /fair value at the end of the reference period – (residual) book value of assets at the end of the period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as the right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”.   | Positive integer |  |
| H_140 / 2  | Property, plant and equipment: land – disposal of   | ENT_H_140_2  | Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition   | Positive integer |  |

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|            | fixed assets at selling price  |              | value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.   |                  |  |
| H_140 / 3  | Property, plant and equipment: buildings – disposal of fixed assets at selling price   | ENT_H_140_3  | Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Construction works: buildings – free-standing structures, which are permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls; civil engineering works – constructions which are permanently attached to the ground but not classified as buildings.. Transport infrastructure: roads, streets, railways, tramways, airfield runways for take-off and landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (including hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. Including the right of superficies. | Positive integer |  |
| H_140 / 40 | Property, plant and equipment: machinery and equipment – disposal of fixed assets at selling price                                 | ENT_H_140_40 | Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers and for other use; computers and computer systems; other machinery and equipment.   | Positive integer |  |
| H_140 / 4  | Property, plant and equipment: machinery and equipment – transport equipment: disposal of fixed assets at selling price            | ENT_H_140_4  | Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.  | Positive integer |  |
| H_140 / 6  | Property, plant and equipment: machinery and equipment – computers and computer systems: disposal of fixed assets at selling price | ENT_H_140_6  | Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.   | Positive integer |  |
| H_140 / 7  | Property, plant and equipment: machinery and equipment – other machinery and equipment: disposal of fixed assets at selling price  | ENT_H_140_7  | Cost of fixed assets sold, at selling price, VAT exclusive, in row “Disposals”. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, laboratory equipment, electric motors and diesel generators, tools, fittings etc., excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, medical, precision and optical equipment.   | Positive integer |  |
| H_140 / 8  | Property, plant and equipment: other property, plant and equipment – disposal of fixed assets at selling price                     | ENT_H_140_8  | Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.  | Positive integer |  |
| H_140 / 41 | Property, plant and equipment: work in progress and prepayments – disposal of fixed  | ENT_H_140_41 | Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Work in progress and prepayments – unfinished construction works and other projects, prepayments for fixed assets.   | Positive integer |  |

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|------------|---|--------------|---|------------------|--|
|            | assets at selling price   |              |   |                  |  |
| H_140 / 43 | Property, plant and equipment: work in progress and prepayments – work in progress: disposal of fixed assets at selling price             | ENT_H_140_43 | Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment. Construction works in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment. | Positive integer |  |
| H_140 / 12 | Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: disposal of fixed assets at selling price | ENT_H_140_12 | Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).  | Positive integer |  |
| H_140 / 45 | Property, plant and equipment: right-of-use assets – disposal of fixed assets at selling price  | ENT_H_140_45 | Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).  | Positive integer |  |
| H_140 / 1  | Total property, plant and equipment: disposal of fixed assets at selling price  | ENT_H_140_1  | Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as the right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets. Including total contract value of fixed assets obtained under financial lease agreement concluded during the reference period less interests.  | Positive integer |  |
| H_150 / 45 | Property, plant and equipment: right-of-use assets – investments  | ENT_H_150_45 |   | Integer          |  |

**Table H2. CHANGES IN FIXED ASSETS: BIOLOGICAL (PRODUCTIVE) ASSETS, INVESTMENT PROPERTIES, EUROS**

Assets on operating lease recorded in the balance sheet are indicated under right-of-use assets, columns 25 and 29. Please fill in the missing data, check the prefilled fields and correct where necessary.

NB! The error detection reports may be sizable since the formula that checks a certain field for errors is applied to all fields involved in the key control. However, it does not mean that all fields are erroneous.

| Row code/<br>column code | Name of variable<br>* - mandatory   | Code of variable | Explanation  | Type of data (number of decimals) or list/<br>classification name | You need not fill in the value: period, economic activity |
|--------------------------|---|------------------|--|---|---|
| H_020 / 17               | Biological (productive) assets: residual cost /fair value at the end of the previous reference period               | ENT_H_020_17     | Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Animal assets – animals classified as biological productive assets under property, plant and equipment. Fish caught from the sea (European sprat, halibut, shrimps etc.) are not biological assets. | Positive integer  |   |
| H_020 / 18               | Biological (productive) assets: plantations – residual cost /fair value at the end of the previous reference period | ENT_H_020_18     | Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Plantations – plantations of fruit trees and berry bushes, tree nurseries.  | Positive integer  |   |

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|            |  |              |  |                  |  |
|------------|--|--------------|--|------------------|--|
| H_020 / 19 | Biological (productive) assets: forest – residual cost /fair value at the end of the previous reference period                   | ENT_H_020_19 | Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Forest – standing timber recognised as biological asset, for example forest in nature conservation areas. Growing stock for felling is consumable asset – should be regarded as current asset. As forest growth period is very long (much longer than one year), you should determine for a specific plot of forest whether or not to record it in accounting as fixed asset or current asset.  | Positive integer |  |
| H_020 / 20 | Biological (productive) assets: grasslands – residual cost /fair value at the end of the previous reference period               | ENT_H_020_20 | Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Grasslands – grasslands in agricultural use for at least two years.   | Positive integer |  |
| H_020 / 21 | Biological (productive) assets: prepayments – residual cost /fair value at the end of the previous reference period              | ENT_H_020_21 | Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs.   | Positive integer |  |
| H_020 / 25 | Biological (productive) assets: right-of-use assets – residual cost / fair value at the end of the previous reference period     | ENT_H_020_25 | Residual cost / fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).  | Positive integer |  |
| H_020 / 13 | Biological (productive) assets, total: residual cost /fair value at the end of the previous reference period                     | ENT_H_020_13 | Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets may be assets an accounting entity does not have but rents under financial lease conditions. Biological assets are measured at fair value less estimated costs to sell, or exceptionally, at acquisition cost less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 “Biological assets”. | Positive integer |  |
| H_020 / 15 | Investment properties: land – residual cost /fair value at the end of the previous reference period                              | ENT_H_020_15 | Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Investment properties: land – land classified as investment property, including acquired under financial lease.   | Positive integer |  |
| H_020 / 16 | Investment properties: buildings – residual cost /fair value at the end of the previous reference period                         | ENT_H_020_16 | Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Investment properties: buildings – buildings and civil engineering works classified as investment property, including those acquired under financial lease.   | Positive integer |  |
| H_020 / 28 | Investment properties: work in progress and prepayments – residual cost / fair value at the end of the previous reference period | ENT_H_020_28 | Residual cost / fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity.  | Positive integer |  |



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|------------|---|--------------|---|------------------|--|
|            |   |              | Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 "Investment property"   |                  |  |
| H_020 / 29 | Investment properties: right-of-use assets – residual cost / fair value at the end of the previous reference period | ENT_H_020_29 | Residual cost / fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).   | Positive integer |  |
| H_020 / 14 | Total investment properties: residual cost / fair value at the end of the previous reference period                 | ENT_H_020_14 | Residual cost / fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be also land or building not owned by the enterprise but rented under financial lease contract. Investment properties are recognised in fair value or acquisition cost. MORE INFORMATION: RTJ 6 "Investment properties".   | Positive integer |  |
| H_030 / 17 | Biological (productive) assets: animal assets – acquisitions and additions  | ENT_H_030_17 | Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and the costs directly incurred for the acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet (including potential participation in generating future economic benefit). Animal assets – animals classified as biological productive assets under property, plant and equipment. Fish caught from the sea (European sprat, halibut, shrimps etc.) are not biological assets.                           | Positive integer |  |
| H_030 / 18 | Biological (productive) assets: plantations – acquisitions and additions  | ENT_H_030_18 | Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and the costs directly incurred for the acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet (including potential participation in generating future economic benefit). Plantations – plantations of fruit trees and berry bushes, tree nurseries.  | Positive integer |  |
| H_030 / 19 | Biological (productive) assets: forest – acquisitions and additions   | ENT_H_030_19 | Acquisitions and additions – fixed assets obtained during reference year, incl. total value less interests of non-monetary down payments, e.g. shares, total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost (purchase price and direct expenses of acquisition). Incl. expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet (incl. potential participation in generating future economic benefit). Forest – standing timber recognised in accounting as biological asset. Standing timber for felling is a consumable asset – should be regarded as current asset. As the forest growth period is very long (much longer than one year), you should determine for a specific plot of forest whether or not to record it in accounting as fixed asset or current asset. | Positive integer |  |
| H_030      | Biological  | ENT_H_       | Acquisitions and additions – fixed assets obtained during the   | Positive         |  |

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|            |  |              |   |                  |  |
|------------|--|--------------|---|------------------|--|
| / 20       | (productive) assets: grasslands – acquisitions and additions                     | 030_20       | reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and the costs directly incurred for the acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet (including potential participation in generating future economic benefit). Grasslands – grasslands in agricultural use for at least two years.   | integer          |  |
| H_030 / 21 | Biological (productive) assets: prepayments – acquisitions and additions         | ENT_H_030_21 | Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost (purchase price and direct expenses of acquisition). Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet (including potential participation in generating future economic benefit).  | Positive integer |  |
| H_030 / 25 | Biological (productive) assets: right-of-use assets – acquisitions and additions | ENT_H_030_25 | Acquisitions and additions – fixed assets obtained during the reference year. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).   | Positive integer |  |
| H_030 / 13 | Biological (productive) assets , total: acquisitions and additions               | ENT_H_030_13 | Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares, total contract value of fixed assets obtained under financial lease. Fixed assets are recognised in the balance sheet at the acquisition cost (purchase price and direct expenses of acquisition). Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet. Biological assets are living animals or plants. Recognised as fixed assets usually are biological productive assets, e.g. domestic animals and poultry, plantations, fishery fish and standing timber. Biological assets are measured at fair value less estimated costs to sell, or exceptionally, at acquisition cost less accumulated depreciation and accumulated impairment losses. MORE INFORMATION: RTJ 7 “Biological assets”. | Positive integer |  |
| H_030 / 15 | Investment properties: land – acquisitions and additions                         | ENT_H_030_15 | Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and the costs directly incurred for the acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Investment properties: land – land classified as investment property, including acquired under financial lease.   | Positive integer |  |
| H_030 / 16 | Investment properties: buildings – acquisitions and additions                    | ENT_H_030_16 | Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and the costs directly incurred for the acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet (including potential participation in generating future economic benefit).   | Positive integer |  |

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|            |   |              |  |                  |  |
|------------|---|--------------|--|------------------|--|
|            |   |              | Investment properties: buildings – buildings and civil engineering works classified as investment property, including those acquired under financial lease.  |                  |  |
| H_030 / 28 | Investment properties: work in progress and prepayments – acquisitions and additions  | ENT_H_030_28 | Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease (For a more detailed explanation, see H_030_1 "Total property, plant and equipment: acquisitions and additions"). Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 "Investment property". | Positive integer |  |
| H_030 / 29 | Investment properties: right-of-use assets – acquisitions and additions   | ENT_H_030_29 | Acquisitions and additions – fixed assets obtained during the reference year. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).  | Positive integer |  |
| H_030 / 14 | Total investment properties: acquisitions and additions   | ENT_H_030_14 | Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are recognised in the balance sheet at the acquisition cost (purchase price and direct expenses of acquisition). Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet. Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. In fair value or acquisition cost. MORE INFORMATION: RTJ 6 "Investment properties".                | Positive integer |  |
| H_031 / 15 | Investment properties: land – acquisitions and additions: acquisition of land and buildings, except new buildings and renovations   | ENT_H_031_15 | Acquisition of land and buildings (except new buildings) and civil engineering objects in Estonia are initially recognised in the balance sheet at the acquisition cost. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests. Investment properties: land – land classified as investment property, including acquired under financial lease.  | Positive integer |  |
| H_031 / 16 | Investment properties: buildings – acquisitions and additions: acquisition of land and buildings, except new buildings and renovations  | ENT_H_031_16 | Acquisition of land and buildings (except new buildings and renovations) and civil engineering objects in Estonia are initially recognised in the balance sheet at the acquisition cost. Including total contract value of fixed assets obtained under financial lease contract concluded during the reference period less interests. Investment properties: buildings – buildings and civil engineering works classified as investment property, including those acquired under financial lease.  | Positive integer |  |
| H_031 / 28 | Investment properties: work in progress and prepayments – acquisitions and additions: acquisition of land and right-of-use assets, except new right-of-use assets and renovations | ENT_H_031_28 | Acquisition of land and buildings (except new buildings) and civil engineering objects in Estonia are recognised in the balance sheet at the acquisition cost. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 "Investment property".  | Positive integer |  |
| H_031      | Investment  | ENT_H        | Acquisition of land and buildings (except new buildings) and   | Positive         |  |

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| / 29       | properties: right-of-use assets – acquisitions and additions: acquisition of land and right-of-use assets, except new right-of-use assets and renovations | 031_29       | civil engineering objects in Estonia are recognised in the balance sheet at the acquisition cost. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).   | integer          |  |
| H_031 / 14 | Total investment properties: acquisitions and additions – acquisition of land and buildings, except new buildings and renovations                         | ENT_H_031_14 | Acquisition of land and buildings (except new buildings) and civil engineering objects in Estonia are initially recognised in the balance sheet at the acquisition cost. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests. Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be also land or building not owned by the enterprise but rented under financial lease. Investment properties are recognised in fair value or acquisition cost. MORE INFORMATION: RTJ 6 “Investment properties”.  | Positive integer |  |
| H_032 / 15 | Investment properties: land – acquisitions and additions: acquisition of buildings, new building and renovations  | ENT_H_032_15 | Acquisition of new buildings and civil engineering objects, capitalised expenses of building construction as well additions, reconstruction and renovation (reconstruction expenses), which considerably increase the service life of the building, increase the production potential or reduce life-cycle costs, as well as land improvement expenses. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests. Repair and maintenance expenses are reported under period costs. Investment properties: land – land classified as investment property, including acquired under financial lease.   | Positive integer |  |
| H_032 / 16 | Investment properties: buildings – acquisitions and additions: acquisition of buildings, new building and renovations                                     | ENT_H_032_16 | Acquisition of new buildings and civil engineering objects, capitalised expenses of building construction as well additions, reconstruction and renovation (reconstruction expenses), which considerably increase the service life of the building, increase the production potential or reduce life-cycle costs, as well as land improvement expenses. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests. Repair and maintenance expenses are reported under period costs. Investment properties: constructions – buildings and civil engineering objects classified as investment property, including those acquired under financial lease.   | Positive integer |  |
| H_032 / 28 | Investment properties: work in progress and prepayments – acquisitions and additions: acquisition of right-of-use assets, new building and renovations    | ENT_H_032_28 | Acquisition of new buildings and civil engineering objects, capitalised expenses of building construction, additions and reconstruction, which increase the service life of the building, increase the production potential or reduce life-cycle costs. Repair and maintenance expenses are reported under period costs. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 “Investment property”. | Positive integer |  |
| H_032 / 29 | Investment properties: right-of-use assets – acquisitions and additions: acquisition of right-of-use assets, new building and renovations                 | ENT_H_032_29 | Acquisition of new buildings and civil engineering objects, capitalised expenses of building construction, additions and reconstruction, which increase the service life of the building, increase the production potential or reduce life-cycle costs. Repair and maintenance expenses are reported under period costs. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).  | Positive integer |  |
| H_032      | Total investment  | ENT_H_       | Acquisition of new buildings and civil engineering objects,   | Positive         |  |



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| / 14       | properties: acquisitions and additions: acquisition of buildings, new building and renovations   | 032_14       | capitalised expenses of building construction as well additions, reconstruction and renovation, which considerably increase the service life of the building, increase the production potential or reduce life-cycle costs, as well as land improvement expenses. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests. Repair and maintenance expenses are reported under period costs. Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment properties are recognised in fair value or acquisition value. MORE INFORMATION: RTJ 6 "Investment properties". | integer          |  |
| H_033 / 16 | Investment properties: buildings – acquisitions and additions: acquisition of buildings, new building, renovations – construction production and renovations | ENT_H_033_16 | Cost of construction production and reconstruction activities done by enterprise's own staff. Investment properties: buildings – buildings and civil engineering works classified as investment property, including those acquired under financial lease.  | Positive integer |  |
| H_033 / 14 | Total investment properties: acquisitions and additions – acquisition of new buildings, new construction, additions: construction production and renovations | ENT_H_033_14 | Cost of construction production and reconstruction activities done by enterprise's own staff. Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be also land or building not owned by the enterprise but rented under financial lease conditions. Investment properties are recognised in fair value or acquisition cost. MORE INFORMATION: RTJ 6 "Investment properties".  | Positive integer |  |
| H_100 / 17 | Biological (productive) assets: animal assets – sales  | ENT_H_100_17 | Disposals – fixed assets sold during the reference year (including for consideration other than cash, for example for shares) at residual value. Animal assets – animals classified as biological productive assets under property, plant and equipment. Fish caught from the sea (European sprat, halibut, shrimps etc.) are not biological assets.   | Positive integer |  |
| H_100 / 18 | Biological (productive) assets: plantations – sales  | ENT_H_100_18 | Disposals – fixed assets sold during the reference year (including for consideration other than cash, for example for shares) at residual value. Plantations – plantations of fruit trees and berry bushes, tree nurseries.  | Positive integer |  |
| H_100 / 19 | Biological (productive) assets: forest – sales   | ENT_H_100_19 | Disposals – fixed assets sold during the reference year (including for consideration other than cash, for example for shares) at residual value. Forest – standing timber registered in accounting as biological asset, for example in nature conservation areas. Standing timber for felling is a consumable asset – should be regarded as current asset. As the forest growth period is very long (much longer than one year), you should determine for a specific plot of forest whether or not to record it in accounting as fixed asset or current asset.   | Positive integer |  |
| H_100 / 20 | Biological (productive) assets: grasslands – sales   | ENT_H_100_20 | Disposals – fixed assets sold during the reference year (including for consideration other than cash, for example for shares) at residual value. Grasslands – grasslands in agricultural use for at least two years.   | Positive integer |  |
| H_100 / 21 | Biological (productive) assets: prepayments – sales  | ENT_H_100_21 | Disposals – fixed assets sold during the reference year (including for consideration other than cash, for example for shares) at residual value.   | Positive integer |  |
| H_100 / 25 | Biological (productive) assets: right-of-use assets – sales  | ENT_H_100_25 | Fixed assets sold in the reference year (incl. for consideration other than cash, e.g. shares) at residual value. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).  | Positive integer |  |
| H_100 / 13 | Biological (productive)  | ENT_H_100_13 | Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at   | Positive integer |  |

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|            | assets, total: sales   |              | residual value. Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are recognised at fair value less costs to sell, or exceptionally, at acquisition value less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 “Biological assets”   |                  |  |
| H_100 / 15 | Investment properties: land – sales  | ENT_H_100_15 | Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Investment properties: land – land classified as investment property, including acquired under financial lease.   | Positive integer |  |
| H_100 / 16 | Investment properties: buildings – sales   | ENT_H_100_16 | Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Investment properties: construction works – buildings and civil engineering works classified as investment property, including those acquired under financial lease.  | Positive integer |  |
| H_100 / 28 | Investment properties: work in progress and prepayments – sales  | ENT_H_100_28 | Fixed assets sold in the reference year (incl. for consideration other than cash, e.g. shares) at residual value. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 “Investment property”. | Positive integer |  |
| H_100 / 29 | Investment properties: right-of-use assets – sales   | ENT_H_100_29 | Fixed assets sold in the reference year (incl. for consideration other than cash, e.g. shares) at residual value. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).  | Positive integer |  |
| H_100 / 14 | Total investment properties: sales   | ENT_H_100_14 | Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Investment properties – a property (land, building or part of building) held to earn rental income (as owner or under financial lease) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: RTJ 6 “Investment properties”.   | Positive integer |  |
| H_105 / 17 | Biological (productive) assets: animal assets – decrease of value due to production of agricultural products | ENT_H_105_17 | Decrease in value due to harvest of agricultural produce – agricultural produce is the harvested product of biological assets. Animal assets – animals classified as biological productive assets under property, plant and equipment. Fish caught from the sea (European sprat, halibut, shrimps etc.) are not biological assets.   | Positive integer |  |
| H_105 / 18 | Biological (productive) assets: plantations – decrease of value due to production of agricultural products   | ENT_H_105_18 | Decrease in value due to harvest of agricultural produce – agricultural produce is the harvested product of biological assets. Plantations – plantations of fruit trees and berry bushes, tree nurseries.  | Positive integer |  |
| H_105 / 19 | Biological (productive) assets: forest – decrease of value due to production of agricultural products        | ENT_H_105_19 | Decrease in value due to harvest of agricultural produce – agricultural produce is the harvested product of biological assets. Forest – standing timber recognised in accounting as biological asset, for example, forest in nature conservation areas. Standing timber for felling is a consumable asset – should be regarded as current asset. As the forest growth period is very long (much longer than one year), you should determine for a specific plot of forest whether or not to record it in accounting as fixed asset or current asset.   | Positive integer |  |
| H_105      | Biological   | ENT_H_       | Decrease in value due to harvest of agricultural produce –   | Positive         |  |

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| / 20       | (productive) assets: grasslands – decrease of value due to production of agricultural products                 | 105_20       | agricultural produce is the harvested product of biological assets. Grasslands – grasslands in agricultural use for at least two years.   | integer          |  |
| H_105 / 21 | Biological (productive) assets: prepayments – decrease of value due to production of agricultural products     | ENT_H_105_21 | Decrease in value due to harvest of agricultural produce – agricultural produce is the harvested product of biological assets. Grasslands – grasslands in agricultural use for at least two years.  | Positive integer |  |
| H_105 / 25 | Biological (productive) assets: right-of-use assets – decrease in value due to harvest of agricultural produce | ENT_H_105_25 | Decrease in value due to harvest of agricultural produce – agricultural produce is the harvested product of biological assets. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).  | Positive integer |  |
| H_105 / 13 | Biological (productive) assets, total: decrease of value due to production of agricultural products            | ENT_H_105_13 | Decrease in value due to harvest of agricultural produce – agricultural produce is the harvested product of biological assets. Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are recognised at fair value less estimated costs to sell, or exceptionally, at acquisition cost less any accumulated depreciation and any accumulated impairment losses. Biological assets are recognised at fair value less estimated costs to sell, or exceptionally, at acquisition cost less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 “Biological assets”. | Positive integer |  |
| H_106 / 17 | Biological (productive) assets: animal assets – increase in value due to growth                                | ENT_H_106_17 | Increase in value due to growth Animal assets – animals classified as biological productive assets under property, plant and equipment. Fish caught from the sea (European sprat, halibut, shrimps etc.) are not biological assets.   | Positive integer |  |
| H_106 / 18 | Biological (productive) assets: plantations – increase in value due to growth                                  | ENT_H_106_18 | Increase in value due to growth Plantations – plantations of fruit trees and berry bushes, tree nurseries.  | Positive integer |  |
| H_106 / 19 | Biological (productive) assets: forest – increase in value due to growth                                       | ENT_H_106_19 | Increase in value due to growth Forest – standing timber recognised in accounting as biological asset, for example, forest in nature conservation areas. Standing timber for felling is a consumable asset – should be regarded as current asset. As the forest growth period is very long (much longer than one year), you should determine for a specific plot of forest whether or not to record it in accounting as fixed asset or current asset.   | Positive integer |  |
| H_106 / 20 | Biological (productive) assets: grasslands – increase in value due to growth                                   | ENT_H_106_20 | Increase in value due to growth Grasslands – grasslands in agricultural use for at least two years.   | Positive integer |  |
| H_106 / 21 | Biological (productive) assets: prepayments – increase in value due to growth                                  | ENT_H_106_21 | Increase in value due to growth.  | Positive integer |  |
| H_106 / 25 | Biological (productive) assets: right-of-use assets – increase in value due to growth                          | ENT_H_106_25 | Increase in value due to growth. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).  | Positive integer |  |
| H_106 / 13 | Biological (productive) assets, total:   | ENT_H_106_13 | Increase in value due to growth. Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive   | Positive integer |  |

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|            | increase in value due to growth  |              | assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are measured at fair value less costs to sell, or exceptionally, at acquisition value less any accumulated depreciation and any accumulated impairment losses. In case a biological asset cannot be assessed reliably, recognise it in the balance sheet at the acquisition cost less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 "Biological assets".   |                  |  |
| H_060 / 18 | Biological (productive) assets: plantations – depreciation             | ENT_H_060_18 | Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Plantations – plantations of fruit trees and berry bushes, tree nurseries.   | Positive integer |  |
| H_060 / 19 | Biological (productive) assets: forest – depreciation                  | ENT_H_060_19 | Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Forest – standing timber recognised in accounting as biological asset, for example, forest in nature conservation areas. Standing timber for felling is a consumable asset – should be regarded as current assets. As the forest growth period is very long (much longer than one year), you should determine for a specific plot of forest whether or not to record it in accounting as fixed asset or current asset.   | Positive integer |  |
| H_060 / 20 | Biological (productive) assets: grasslands – depreciation              | ENT_H_060_20 | Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Grasslands – grasslands in agricultural use for at least two years.  | Positive integer |  |
| H_060 / 21 | Biological (productive) assets: prepayments – depreciation             | ENT_H_060_21 | Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period.  | Positive integer |  |
| H_060 / 25 | Biological (productive) assets: right-of-use assets – depreciation     | ENT_H_060_25 | Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation cost in the reference period. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).   | Positive integer |  |
| H_060 / 13 | Biological (productive) assets, total: depreciation                    | ENT_H_060_13 | Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are recognised in fair value less estimated costs to sell, or exceptionally, at acquisition cost less any accumulated depreciation and impairment losses. MORE INFORMATION: RTJ 7 "Biological assets". | Positive integer |  |
| H_060 / 15 | Investment properties: land – depreciation                             | ENT_H_060_15 | Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Investment properties: land – land classified as investment property, including acquired under financial lease.  | Positive integer |  |
| H_060 / 16 | Investment properties: buildings – depreciation                        | ENT_H_060_16 | Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Investment properties: construction works – buildings and civil engineering works classified as investment property, including those acquired under financial lease.   | Positive integer |  |
| H_060 / 28 | Investment properties: work in progress and prepayments – depreciation | ENT_H_060_28 | Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation cost in the reference period. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the  | Positive integer |  |



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|------------|---|--------------|---|------------------|--|
|            |   |              | process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 "Investment property".   |                  |  |
| H_060 / 29 | Investment properties: right-of-use assets – depreciation                       | ENT_H_060_29 | Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation cost in the reference period. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).   | Positive integer |  |
| H_060 / 14 | Total investment properties: depreciation                                       | ENT_H_060_14 | Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be also land or building not owned by the enterprise but rented under financial lease conditions. Investment properties are recognised in fair value or acquisition value. MORE INFORMATION: RTJ 6 "Investment properties". | Positive integer |  |
| H_070 / 17 | Biological (productive) assets: animal assets – write-downs and write-ups       | ENT_H_070_17 | Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. Animal assets – animals classified as biological productive assets under property, plant and equipment. Fish caught from the sea (European sprat, halibut, shrimps etc.) are not biological assets.   | Integer          |  |
| H_070 / 18 | Biological (productive) assets: plantations – write-downs and write-ups         | ENT_H_070_18 | Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. Plantations – plantations of fruit trees and berry bushes, tree nurseries.  | Integer          |  |
| H_070 / 19 | Biological (productive) assets: forest – write-downs and write-ups              | ENT_H_070_19 | Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. Forest – standing timber registered in accounting as biological asset, for example, forest in nature conservation areas. Standing timber for felling is a consumable asset – should be regarded as current asset. As the forest growth period is very long (much longer than one year), you should determine for a specific plot of forest whether or not to record it in accounting as fixed asset or current asset.   | Integer          |  |
| H_070 / 20 | Biological (productive) assets: grasslands – write-downs and write-ups          | ENT_H_070_20 | Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. Grasslands – grasslands in agricultural use for at least two years.   | Integer          |  |
| H_070 / 21 | Biological (productive) assets: prepayments – write-downs and write-ups         | ENT_H_070_21 | Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs.   | Integer          |  |
| H_070 / 25 | Biological (productive) assets: right-of-use assets – write-downs and write-ups | ENT_H_070_25 | Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: ASBG 5 "Property, plant and equipment and intangible assets" and ASBG 6 "Investment property". Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).  | Integer          |  |
| H_070 / 13 | Biological (productive) assets, total: write-downs and write-ups                | ENT_H_070_13 | Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets" and RTJ 6 "Investment properties". Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are measured at fair value less costs to sell, or exceptionally, at acquisition value less any   | Integer          |  |

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|            |   |              |  |                  |  |
|------------|---|--------------|--|------------------|--|
|            |   |              | accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 "Biological assets".   |                  |  |
| H_070 / 15 | Investment properties: land – write-downs and write-ups                                 | ENT_H_070_15 | Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets" and RTJ 6 "Investment properties". Investment properties: land – land classified as investment property, including acquired under financial lease.   | Integer          |  |
| H_070 / 16 | Investment properties: buildings – write-downs and write-ups                            | ENT_H_070_16 | Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets" and RTJ 6 "Investment properties". Investment properties: buildings – buildings and civil engineering works classified as investment property, including those acquired under financial lease.   | Integer          |  |
| H_070 / 28 | Investment properties: work in progress and prepayments – write-downs and write-ups     | ENT_H_070_28 | Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: ASBG 5 "Property, plant and equipment and intangible assets" and ASBG 6 "Investment property". Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets.   | Integer          |  |
| H_070 / 29 | Investment properties: right-of-use assets – write-downs and write-ups                  | ENT_H_070_29 | Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: ASBG 5 "Property, plant and equipment and intangible assets" and ASBG 6 "Investment property". Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).   | Integer          |  |
| H_070 / 14 | Total investment properties: write-downs and write-ups                                  | ENT_H_070_14 | Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be also land or building not owned by the enterprise but rented under financial lease conditions. Investment properties are recognised in fair value or acquisition value. MORE INFORMATION: RTJ 6 "Investment properties". | Integer          |  |
| H_050 / 17 | Biological (productive) assets: animal assets – additions through business combinations | ENT_H_050_17 | Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Animal assets – animals classified as biological productive assets under property, plant and equipment. Fish caught from the sea (European sprat, halibut, shrimps etc.) are not biological assets.   | Positive integer |  |
| H_050 / 18 | Biological (productive) assets: plantations – additions through business combinations   | ENT_H_050_18 | Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Plantations – plantations of fruit trees and berry bushes, tree nurseries.  | Positive integer |  |
| H_050 / 19 | Biological (productive) assets: forest – additions through business combinations        | ENT_H_050_19 | Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Forest – standing timber registered in accounting as biological asset, for example forest in nature conservation areas. Standing timber for felling is a consumable asset – should be regarded as current assets. As the forest growth period is very long (much longer than one year), you should determine for a specific plot of forest whether or not to record it in accounting as fixed asset or current asset.   | Positive integer |  |
| H_050 / 20 | Biological (productive) assets: grasslands – additions through business combinations    | ENT_H_050_20 | Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Grasslands – grasslands in agricultural use for at least two years.   | Positive integer |  |
| H_050 / 21 | Biological (productive) assets: prepayments – additions through business                | ENT_H_050_21 | Additions through business combinations – fixed assets acquired through restructuring (merger, take-over).   | Positive integer |  |

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|            | combinations  |              |   |                  |  |
|------------|---|--------------|---|------------------|--|
| H_050 / 25 | Biological (productive) assets: right-of-use assets – additions through business combinations     | ENT_H_050_25 | Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).  | Positive integer |  |
| H_050 / 13 | Biological (productive) assets, total: additions through business combinations                    | ENT_H_050_13 | Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are measured at fair value less costs to sell, or exceptionally, at acquisition value less any accumulated depreciation and impairment losses. MORE INFORMATION: RTJ 7 “Biological assets”.  | Positive integer |  |
| H_050 / 15 | Investment properties: land – additions through business combinations                             | ENT_H_050_15 | Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Investment properties: land – land classified as investment property, including acquired under financial lease.  | Positive integer |  |
| H_050 / 16 | Investment properties: buildings – additions through business combinations                        | ENT_H_050_16 | Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Investment properties: buildings – buildings and civil engineering works classified as investment property, including those acquired under financial lease.  | Positive integer |  |
| H_050 / 28 | Investment properties: work in progress and prepayments – additions through business combinations | ENT_H_050_28 | Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 “Investment property”. | Positive integer |  |
| H_050 / 29 | Investment properties: right-of-use assets – additions through business combinations              | ENT_H_050_29 | Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).  | Positive integer |  |
| H_050 / 14 | Total investment properties: additions through business combinations                              | ENT_H_050_14 | Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be also land or building not owned by the enterprise but rented under financial lease conditions. Investment properties are recognised in fair value or acquisition cost. MORE INFORMATION: RTJ 6 “Investment properties”.  | Positive integer |  |
| H_075 / 15 | Investment properties: land – total reclassifications   | ENT_H_075_15 | All reclassifications from prepayments and other reclassifications. Investment properties: land – land classified as investment property, including acquired under financial lease.   | Integer          |  |
| H_075 / 16 | Investment properties: buildings – total reclassifications  | ENT_H_075_16 | All reclassifications from prepayments and other reclassifications. Investment properties: construction works – buildings and civil engineering works classified as investment property, including those acquired under financial lease.  | Integer          |  |
| H_075 / 28 | Investment properties: work in progress and prepayments – total reclassifications                 | ENT_H_075_28 | All reclassifications from prepayments and other reclassifications. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes  | Integer          |  |

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|            |   |              |   |         |  |
|------------|---|--------------|---|---------|--|
|            |   |              | or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 "Investment property".   |         |  |
| H_075 / 29 | Investment properties: right-of-use assets – total reclassifications  | ENT_H_075_29 | All reclassifications from prepayments and other reclassifications. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).   | Integer |  |
| H_075 / 14 | Total investment properties: total reclassifications  | ENT_H_075_14 | All reclassifications from prepayments and other reclassifications. Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be also land or building not owned by the enterprise but rented under financial lease conditions. Investment properties are recognised in fair value or acquisition value. MORE INFORMATION: RTJ 6 "Investment properties".  | Integer |  |
| H_080 / 15 | Investment properties: land – total reclassifications: reclassifications from prepayments                             | ENT_H_080_15 | Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Investment properties: land – land classified as investment property, including acquired under financial lease.  | Integer |  |
| H_080 / 16 | Investment properties: buildings – total reclassifications: reclassifications from prepayments                        | ENT_H_080_16 | Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Investment properties: buildings – buildings and civil engineering works classified as investment property, including those acquired under financial lease.  | Integer |  |
| H_080 / 28 | Investment properties: work in progress and prepayments – total reclassifications: reclassifications from prepayments | ENT_H_080_28 | Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 "Investment property". | Integer |  |
| H_080 / 29 | Investment properties: right-of-use assets – total reclassifications: reclassifications from prepayments              | ENT_H_080_29 | Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).  | Integer |  |
| H_080 / 14 | Total investment properties: total reclassifications – reclassifications from prepayments                             | ENT_H_080_14 | Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be also land or building not owned by the enterprise but rented under financial lease agreements. Investment properties are recognised in fair value or acquisition value. MORE INFORMATION: RTJ 6 "Investment properties".   | Integer |  |
| H_090 / 15 | Investment properties: land – total reclassifications: other reclassifications  | ENT_H_090_15 | Other reclassifications – reclassifications from unfinished projects, of investment property, to fixed assets held for sale, stocks. Investment properties: land – land classified as investment property, including acquired under financial lease.  | Integer |  |
| H_090 / 16 | Investment properties: buildings – total reclassifications: other   | ENT_H_090_16 | Other reclassifications – reclassifications of unfinished projects, with investment properties, to fixed assets held for sale, as inventories. Investment properties: construction works – buildings and civil engineering works classified as investment property, including those acquired under financial  | Integer |  |



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|            | reclassifications  |              | lease.   |         |  |
|------------|--|--------------|--|---------|--|
| H_090 / 28 | Investment properties: work in progress and prepayments – total reclassifications: other reclassifications | ENT_H_090_28 | Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 “Investment property”.                     | Integer |  |
| H_090 / 29 | Investment properties: right-of-use assets – total reclassifications: other reclassifications              | ENT_H_090_29 | Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).  | Integer |  |
| H_090 / 14 | Total investment properties: total reclassifications – other reclassifications                             | ENT_H_090_14 | Other reclassifications – reclassifications from unfinished projects, of investment property, to fixed assets held for sale, inventories. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: RTJ 6 “Investment properties”.  | Integer |  |
| H_110 / 17 | Biological (productive) assets: animal assets – other changes, profit (loss) from changes in fair value    | ENT_H_110_17 | Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Animal assets – animals classified as biological productive assets under property, plant and equipment. Fish caught from the sea (European sprat, halibut, shrimps etc.) are not biological assets.   | Integer |  |
| H_110 / 18 | Biological (productive) assets: plantations – other changes, profit (loss) from changes in fair value      | ENT_H_110_18 | Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Plantations – plantations of fruit trees and berry bushes, tree nurseries.  | Integer |  |
| H_110 / 19 | Biological (productive) assets: forest – other changes, profit (loss) from changes in fair value           | ENT_H_110_19 | Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Forest – standing timber recognised in accounting as biological asset, for example, forest in nature conservation areas. Standing timber for felling is a consumable asset – should be regarded as current asset. As the forest growth period is very long (much longer than one year), you should determine for a specific plot of forest whether or not to record it in accounting as fixed asset or current asset. | Integer |  |
| H_110 / 20 | Biological (productive) assets: grasslands – other changes, profit (loss) from changes in fair value       | ENT_H_110_20 | Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Grasslands – grasslands in agricultural use for at least two years.   | Integer |  |
| H_110 / 21 | Biological (productive) assets: prepayments –  | ENT_H_110_21 | Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. This   | Integer |  |

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|            |   |              |  |         |  |
|------------|---|--------------|--|---------|--|
|            | other changes, profit (loss) from changes in fair value   |              | is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs.  |         |  |
| H_110 / 25 | Biological (productive) assets: right-of-use assets – other changes, profit (loss) from changes in fair value     | ENT_H_110_25 | Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).  | Integer |  |
| H_110 / 13 | Biological (productive) assets, total: other changes, profit (loss) from changes in fair value                    | ENT_H_110_13 | Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are measured at fair value less estimated costs to sell, or exceptionally, at acquisition cost less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 “Biological assets”.   | Integer |  |
| H_110 / 15 | Investment properties: land – other changes, profit (loss) from changes in fair value                             | ENT_H_110_15 | Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Investment properties: land – land classified as investment property, including acquired under financial lease.  | Integer |  |
| H_110 / 16 | Investment properties: buildings – other changes, profit (loss) from changes in fair value                        | ENT_H_110_16 | Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Investment properties: construction works – buildings and civil engineering works classified as investment property, including those acquired under financial lease.   | Integer |  |
| H_110 / 28 | Investment properties: work in progress and prepayments – other changes, profit (loss) from changes in fair value | ENT_H_110_28 | Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 “Investment property”. | Integer |  |
| H_110 / 29 | Investment properties: right-of-use assets – other changes, profit (loss) from changes in fair value              | ENT_H_110_29 | Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).  | Integer |  |
| H_110 / 14 | Total investment properties: other changes, profit (loss) from changes in fair value                              | ENT_H_110_14 | Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be also land or building not owned by the enterprise but rented under financial lease conditions. Investment properties are recognised in fair value or acquisition value. MORE   | Integer |  |

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|            |   |              | INFORMATION: RTJ 6 "Investment properties".  |                  |  |
|------------|---|--------------|--|------------------|--|
| H_130 / 17 | Biological (productive) assets: animal assets – residual cost/fair value at the end of the reference period         | ENT_H_130_17 | Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including any accumulated depreciation and potential write-downs. Animal assets – animals classified as biological productive assets under property, plant and equipment. Fish caught from the sea (European sprat, halibut, shrimps etc.) are not biological assets.   | Positive integer |  |
| H_130 / 18 | Biological (productive) assets: plantations – residual cost/fair value at the end of the reference period           | ENT_H_130_18 | Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including any accumulated depreciation and potential write-downs. Plantations – plantations of fruit trees and berry bushes, tree nurseries.  | Positive integer |  |
| H_130 / 19 | Biological (productive) assets: forest – residual cost/fair value at the end of the reference period                | ENT_H_130_19 | Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including any accumulated depreciation and potential write-downs. Forest – standing timber recognised in accounting as biological asset, for example, forest in nature conservation areas. Standing timber for felling is a consumable asset – should be regarded as current asset. As the forest growth period is very long (much longer than one year), you should determine for a specific plot of forest whether or not to record it in accounting as fixed asset or current asset.   | Positive integer |  |
| H_130 / 20 | Biological (productive) assets: grasslands – residual cost/fair value at the end of the reference period            | ENT_H_130_20 | Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including any accumulated depreciation and potential write-downs. Grasslands – grasslands in agricultural use for at least two years.   | Positive integer |  |
| H_130 / 21 | Biological (productive) assets: prepayments – residual cost/fair value at the end of the reference period           | ENT_H_130_21 | Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including any accumulated depreciation and potential write-downs.   | Positive integer |  |
| H_130 / 25 | Biological (productive) assets: right-of-use assets – residual cost / fair value at the end of the reference period | ENT_H_130_25 | Residual cost / fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).   | Positive integer |  |
| H_130 / 13 | Biological (productive) assets, total: residual cost/fair value at the end of the reference period                  | ENT_H_130_13 | Residual cost /fair value at the end of the reference period – (residual) book value of assets at the end of the period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are measured at fair value less estimated costs to sell, or exceptionally, at acquisition cost less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 "Biological assets". | Positive integer |  |
| H_130 / 15 | Investment properties: land – residual cost/fair value at the end of the reference period                           | ENT_H_130_15 | Residual cost /fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Investment properties: land – land classified as investment property, including acquired under financial lease.  | Positive integer |  |
| H_130 / 16 | Investment properties: buildings – residual cost /fair value at the end of the reference                            | ENT_H_130_16 | Residual cost /fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Investment properties: construction works – buildings and civil engineering works classified as investment property, including those acquired under financial lease.   | Positive integer |  |

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|            | period  |              |   |                  |  |
|------------|---|--------------|---|------------------|--|
| H_130 / 28 | Investment properties: work in progress and prepayments – residual cost / fair value at the end of the reference period | ENT_H_130_28 | Residual cost / fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 “Investment property”. | Positive integer |  |
| H_130 / 29 | Investment properties: right-of-use assets – residual cost / fair value at the end of the reference period              | ENT_H_130_29 | Residual cost / fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).  | Positive integer |  |
| H_130 / 14 | Total investment properties: residual cost/fair value at the end of the reference period                                | ENT_H_130_14 | Residual cost / fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be also land or building not owned by the enterprise but rented under financial lease conditions. Investment properties are recognised in fair value or acquisition value. MORE INFORMATION: RTJ 6 “Investment properties”.   | Positive integer |  |
| H_140 / 17 | Biological (productive) assets: animal assets – disposal of fixed assets at selling price                               | ENT_H_140_17 | Fixed assets sold at selling price – cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Animal assets – animals classified as biological productive assets under property, plant and equipment. Fish caught from the sea (European sprat, halibut, shrimps etc.) are not biological assets.   | Positive integer |  |
| H_140 / 18 | Biological (productive) assets: plantations – disposal of fixed assets at selling price                                 | ENT_H_140_18 | Fixed assets sold at selling price – cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Plantations – plantations of fruit trees and berry bushes, tree nurseries.  | Positive integer |  |
| H_140 / 19 | Biological (productive) assets: forest – disposal of fixed assets at selling price                                      | ENT_H_140_19 | Fixed assets sold at selling price – cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Forest – standing timber recognised in accounting as biological asset, for example, forest in nature conservation areas. Standing timber for felling is a consumable asset – should be regarded as current asset. As the forest growth period is very long (much longer than one year), you should determine for a specific plot of forest whether or not to record it in accounting as fixed asset or current asset.   | Positive integer |  |
| H_140 / 20 | Biological (productive) assets: grasslands – disposal of fixed assets at selling price                                  | ENT_H_140_20 | Fixed assets sold at selling price – cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Grasslands – grasslands in agricultural use for at least two years.   | Positive integer |  |
| H_140 / 21 | Biological (productive) assets: prepayments – disposal of fixed assets at selling price                                 | ENT_H_140_21 | Fixed assets sold at selling price – cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”.   | Positive integer |  |
| H_140 / 25 | Biological (productive) assets: right-of-use assets – disposal of fixed assets at selling price                         | ENT_H_140_25 | Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).  | Positive integer |  |



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|------------|---|--------------|---|------------------|--|
| H_140 / 13 | Biological (productive) assets, total: disposal of fixed assets at selling price                    | ENT_H_140_13 | Cost of fixed assets sold at selling price, VAT exclusive, in row "Disposals". Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are measured at fair value less estimated costs to sell, or exceptionally, at acquisition cost less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 "Biological assets".   | Positive integer |  |
| H_140 / 15 | Investment properties: land – disposal of fixed assets at selling price                             | ENT_H_140_15 | Cost of fixed assets sold at selling price, VAT exclusive, in row "Disposals". Investment properties: land – land classified as investment property, including acquired under financial lease.  | Positive integer |  |
| H_140 / 16 | Investment properties: buildings – disposal of fixed assets at selling price                        | ENT_H_140_16 | Cost of fixed assets sold at selling price, VAT exclusive, in row "Disposals". Investment properties: construction works – buildings and civil engineering works classified as investment property, including those acquired under financial lease.   | Positive integer |  |
| H_140 / 28 | Investment properties: work in progress and prepayments – disposal of fixed assets at selling price | ENT_H_140_28 | Cost of fixed assets sold at selling price, VAT exclusive, in row "Disposals". Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 "Investment property". | Positive integer |  |
| H_140 / 29 | Investment properties: right-of-use assets – disposal of fixed assets at selling price              | ENT_H_140_29 | Cost of fixed assets sold at selling price, VAT exclusive, in row "Disposals". Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).  | Positive integer |  |
| H_140 / 14 | Total investment properties: disposal of fixed assets at selling price                              | ENT_H_140_14 | Cost of fixed assets sold at selling price, VAT exclusive, in row "Disposals". Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be also land or building not owned by the enterprise but rented under financial lease conditions. Investment properties are recognised in fair value or acquisition value. MORE INFORMATION: RTJ 6 "Investment properties".   | Positive integer |  |

**Table H3. CHANGES IN FIXED ASSETS: INTANGIBLE FIXED ASSETS, EUROS**

Please fill in the missing data, check the prefilled fields and correct where necessary.

NB! The error detection reports may be sizable since the formula that checks a certain field for errors is applied to all fields involved in the key control. However, it does not mean that all fields are erroneous.

| Row code/<br>column<br>code | Name of variable<br>* - mandatory   | Code of<br>variable | Explanation  | Type of data<br>(number of<br>decimals) or<br>list/<br>classification<br>name | You need<br>not fill in<br>the value:<br>period,<br>economic<br>activity |
|-----------------------------|---|---------------------|--|---|--|
| H_020 / 32                  | Intangible assets: goodwill – residual cost /fair value at the end of the previous reference period | ENT_H_020_32        | Residual cost /fair value at the end of the previous reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Goodwill – goodwill from business combinations – a positive difference between the acquisition cost of participation and fair value of net assets acquired. Goodwill from business combinations is not depreciated. | Positive integer  |  |
| H_020                       | Intangible assets:  | ENT_H_              | Residual cost /fair value at the end of the previous reference   | Positive  |  |

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|            |  |              |  |                  |  |
|------------|--|--------------|--|------------------|--|
| / 33       | development costs – residual cost /fair value at the end of the previous reference period  | 020_33       | period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Development expenses – expenditure on the implementation of research results for the development, design or testing of new specific products, services, processes or systems, which meet the capitalisation criteria. MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets".   | integer          |  |
| H_020 / 34 | Intangible assets: computer software – residual cost /fair value at the end of the previous reference period                           | ENT_H_020_34 | Residual cost /fair value at the end of the previous reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Computer software – independent from hardware, both purchased and self-manufactured software and support materials for operating systems and applications, including software licences.   | Positive integer |  |
| H_020 / 35 | Intangible assets: concessions, patents, licences, trade marks – residual cost /fair value at the end of the previous reference period | ENT_H_020_35 | Residual cost /fair value at the end of the previous reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Concessions, patents, licences, trademarks – purchased concessions, patents, licences (except software licences), trade marks.  | Positive integer |  |
| H_020 / 37 | Intangible assets: other Intangible assets – residual cost /fair value at the end of the previous reference period                     | ENT_H_020_37 | Residual cost /fair value at the end of the previous reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Other intangible assets – expenditure on exploration of mineral resources, original motion pictures, sound recordings, manuscripts and other entertainment, literature and art originals, customer lists, quotas etc.   | Positive integer |  |
| H_020 / 38 | Intangible assets: work in progress and prepayments – residual cost /fair value at the end of the previous reference period            | ENT_H_020_38 | Residual cost /fair value at the end of the previous reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Work in progress and prepayments – actual expenditure on unfinished intangible assets for own account and prepayments for intangible assets.  | Positive integer |  |
| H_020 / 31 | Total intangible assets: residual cost /fair value at the end of the previous reference period   | ENT_H_020_31 | Residual cost /fair value at the end of the previous reference period – acquisition cost at the end of the period less any accumulated depreciation and impairment losses. Intangible assets which the enterprise intends to use during a longer period than one year. Intangible assets – development expenses, concessions, franchises, patents, licences, trademarks, goodwill, rights of use, customer lists, quotas and other similar assets; prepayments for intangible assets and computer software (if used independently from hardware).  | Positive integer |  |
| H_030 / 32 | Intangible assets: goodwill – acquisitions and additions   | ENT_H_030_32 | Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Goodwill – goodwill from business combinations – a positive difference between the acquisition cost of participation and fair value of net assets acquired. Goodwill from business combinations is not depreciated. | Positive integer |  |
| H_030 / 33 | Intangible assets: development costs – acquisitions and additions  | ENT_H_030_33 | Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares, total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and direct costs of acquisition necessary for bringing them to the present location and condition. Incl. expenses of later additions, to be added to the acquisition cost only if they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (incl. potential participation in generating future economic benefit). Development expenses – expenditure on the implementation of research results for development, design or testing of new   | Positive integer |  |

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|            |  |              |  |                  |  |
|------------|--|--------------|--|------------------|--|
|            |  |              | specific products, services, processes or systems which meet the capitalisation criteria. MORE INFORMATION: RTJ 5 Property, plant and equipment and intangible assets.   |                  |  |
| H_030 / 34 | Intangible assets: computer software – acquisitions and additions                | ENT_H_030_34 | Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Computer software – independent from hardware, both purchased and self-produced software and support materials for operating systems and applications, including software licences.                                   | Positive integer |  |
| H_030 / 35 | Intangible assets: concessions, patents, licences, trade marks                   | ENT_H_030_35 | Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Concessions, patents, licences, trade marks – purchased concessions, patents, licences (except software licences), trademarks.  | Positive integer |  |
| H_030 / 37 | Intangible assets: other intangible assets – acquisitions and additions          | ENT_H_030_37 | Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Other intangible assets – expenditure on exploration of mineral resources, original motion pictures, sound recordings, manuscripts and other entertainment, literature and art originals, customer lists, quotas etc. | Positive integer |  |
| H_030 / 38 | Intangible assets: work in progress and prepayments – acquisitions and additions | ENT_H_030_38 | Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Work in progress and prepayments – actual expenditure on unfinished intangible objects for own use and prepayments for intangible sales.  | Positive integer |  |
| H_030 / 31 | Total Intangible assets: acquisitions and additions                              | ENT_H_030_31 | Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares, total contract value of fixed assets obtained under financial lease. Fixed assets are recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition necessary for bringing them to their present location and condition. Incl. expenses of later additions,  | Positive integer |  |

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|            |   |              |  |                  |  |
|------------|---|--------------|--|------------------|--|
|            |   |              | which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (incl. potential participation in generating future economic benefit). Intangible assets – development expenses, concessions, franchises, patents, licences, trade marks, goodwill, rights of use, customer lists, quotas and other similar assets; prepayments for intangible assets and computer software (if used independently from hardware). |                  |  |
| H_040 / 34 | Intangible assets: computer software – capitalised loan expenses                                    | ENT_H_040_34 | Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Computer software – independent from hardware, both purchased and self-produced software and support materials for operating systems and applications, including software licences.   | Positive integer |  |
| H_040 / 38 | Intangible assets: work in progress and prepayments – capitalised loan expenses                     | ENT_H_040_38 | Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Work in progress and prepayments – actual expenditure on unfinished intangible objects for own use and prepayments for intangible sales.  | Positive integer |  |
| H_040 / 31 | Total Intangible assets: – capitalised loan expenses  | ENT_H_040_31 | Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Intangible assets which the enterprise intends to use during a longer period than one year. Intangible assets – development expenses, acquisition of concessions, franchises, patents, licences, trademarks, goodwill, rights of use, customer lists, quotas and other similar assets; prepayments for intangible assets and computer software (if used independently from hardware).   | Positive integer |  |
| H_080 / 32 | Intangible assets: goodwill – reclassifications from prepayments                                    | ENT_H_080_32 | Reclassification of assets recognised as prepayments at the beginning of the reference year to another category. Goodwill – goodwill from business combinations – a positive difference between the acquisition cost of participation and fair value of net assets acquired. Goodwill from business combinations is not depreciated.   | Integer          |  |
| H_080 / 33 | Intangible assets: development expenses – reclassifications from prepayments                        | ENT_H_080_33 | Reclassification of assets recognised as prepayments at the beginning of the reference year to another category. Development expenses – expenditure on the implementation of research results for the development, design or testing of new specific products, services, processes or systems, which meet the capitalisation criteria. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”.  | Integer          |  |
| H_080 / 34 | Intangible assets: computer software – reclassifications from prepayments                           | ENT_H_080_34 | Reclassification of assets recognised as prepayments at the beginning of the reference year to another category. Computer software – independent from hardware, both purchased and self-produced software and support materials for operating systems and applications, including software licences.   | Integer          |  |
| H_080 / 35 | Intangible assets: concessions, patents, licences, trade marks – reclassifications from prepayments | ENT_H_080_35 | Reclassification of assets recognised as prepayments at the beginning of the reference year to another category. Concessions, patents, licences, trademarks – purchased concessions, patents, licences (except software licences), trademarks.   | Integer          |  |
| H_080 / 37 | Intangible assets: other intangible assets – reclassifications from prepayments                     | ENT_H_080_37 | Reclassification of assets recognised as prepayments at the beginning of the reference year to another category. Other intangible assets – expenditure on exploration of mineral resources, original motion pictures, sound recordings, manuscripts and other entertainment, literature and art originals, etc.  | Integer          |  |
| H_080 / 38 | Intangible assets: work in progress and prepayments – reclassifications from prepayments            | ENT_H_080_38 | Reclassification of assets recognised as prepayments at the beginning of the reference year to another category. Work in progress and prepayments – actual expenditure on unfinished intangible objects for own use and prepayments for intangible sales.  | Integer          |  |
| H_080 / 31 | Total Intangible assets: reclassifications from prepayments   | ENT_H_080_31 | Reclassification of assets recognised as prepayments at the beginning of the reference year to another category. Total property, plant and equipment – assets which the enterprise intends to use during a longer period than one year. This group includes computer software, trademarks, patents, licences, rights of use, customer lists, quotas and other similar assets.  | Integer          |  |
| H_130 / 32 | Intangible assets: goodwill – residual cost/fair value at the end of the                            | ENT_H_130_32 | Residual cost /fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Goodwill – goodwill from business combinations – a positive difference between the   | Positive integer |  |



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|            |  |              |  |                  |  |
|------------|--|--------------|--|------------------|--|
|            | reference period   |              | acquisition cost of participation and fair value of net assets acquired. Goodwill from business combinations is not depreciated.   |                  |  |
| H_130 / 33 | Intangible assets: development costs – residual cost/fair value at the end of the reference period                           | ENT_H_130_33 | Residual cost /fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Development expenses – expenditure on the implementation of research results for the development, design or testing of new specific products, services, processes or systems, which meet the capitalisation criteria. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. | Positive integer |  |
| H_130 / 34 | Intangible assets: computer software – residual cost/fair value at the end of the reference period                           | ENT_H_130_34 | Residual cost /fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Computer software – independent from hardware, both purchased and self-produced software and support materials for operating systems and applications, including software licences.  | Positive integer |  |
| H_130 / 35 | Intangible assets: concessions, patents, licences, trade marks – residual cost/fair value at the end of the reference period | ENT_H_130_35 | Residual cost /fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Concessions, patents, licences, trademarks – purchased concessions, patents, licences (except software licences), trademarks.  | Positive integer |  |
| H_130 / 37 | Intangible assets: other intangible assets – residual cost/fair value at the end of the reference period                     | ENT_H_130_37 | Residual cost /fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Other intangible assets – expenditure on exploration of mineral resources, original motion pictures, sound recordings, manuscripts and other entertainment, literature and art originals, customer lists, quotas etc.  | Positive integer |  |
| H_130 / 38 | Intangible assets: work in progress and prepayments – residual cost/fair value at the end of the reference period            | ENT_H_130_38 | Residual cost /fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Work in progress and prepayments – actual expenditure on unfinished intangible objects for own account and prepayments for intangible sales.   | Positive integer |  |
| H_130 / 31 | Total Intangible assets: residual cost/fair value at the end of the reference period   | ENT_H_130_31 | Residual cost /fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Intangible assets – development expenses, acquisition of concessions, franchises, patents, licences, trademarks, goodwill, rights of use, customer lists, quotas and other similar assets; prepayments for intangible assets and computer software (if used independently from hardware).            | Positive integer |  |

**Table I1. ASSETS, LIABILITIES AND EQUITY, EUROS**

Please fill in the missing data, check the prefilled fields and correct where necessary.

NB! The error detection reports may be sizable since the formula that checks a certain field for errors is applied to all fields involved in the key control. However, it does not mean that all fields are erroneous.

| Row code/<br>column code | Name of variable<br>* - mandatory                                       | Code of variable | Explanation   | Type of data<br>(number of decimals) or list/<br>classification name | You need not fill in the value:<br>period, economic activity |
|--------------------------|---|------------------|---|--|--|
| I_010 / 1                | Cash and cash equivalents – at the end of the reference period          | ENT_I_010_1      | Cash at bank and in hand, transferable deposits, investments in money market funds and other highly liquid funds. | Positive integer   |  |
| I_010 / 2                | Cash and cash equivalents – at the end of the previous reference period | ENT_I_010_2      | Cash at bank and in hand, transferable deposits, investments in money market funds and other highly liquid funds. | Positive integer   |  |
| I_015 /                  | Short-term  | ENT_I_015        | Short-term financial investments, total – this group includes   | Positive   |  |

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|           |  |             |   |                  |  |
|-----------|--|-------------|---|------------------|--|
| 1         | financial investments, total – at the end of the reference period                      | 15_1        | shares purchased and held for sale not later than in the next reference year, and other securities held for trading which are redeemable not later than in the next reference year, as well as derivative instruments.  | integer          |  |
| I_015 / 2 | Short-term financial investments, total – at the end of the previous reference period  | ENT_I_015_2 | Short-term financial investments, total – this group includes shares purchased and held for sale not later than in the next reference year, and other securities held for trading which are redeemable not later than in the next reference year, as well as derivative instruments.  | Positive integer |  |
| I_040 / 1 | Short-term receivables and prepayments – at the end of the reference period            | ENT_I_040_1 | Short-term receivables from business activities, tax prepayments and recoveries, prepaid expenses for future periods. Short-term receivables are receivables with the due date within one year.   | Positive integer |  |
| I_040 / 2 | Short-term receivables and prepayments – at the end of the previous reference period   | ENT_I_040_2 | Short-term receivables from normal business activities, tax prepayments and recoveries, prepaid expenses for future periods. Short-term receivables are receivables with the due date within one year.  | Positive integer |  |
| I_050 / 1 | Total inventories – at the end of the reference period                                 | ENT_I_050_1 | The inventories include raw materials, materials and supplies, finished goods and work in progress, goods purchased for resale, prepayments to suppliers. Inventories are recognised at their acquisition cost comprising the acquisition price, costs of production and other costs incurred in bringing the inventories to their present location and condition. MORE INFORMATION: RTJ4 "Inventories".  | Positive integer |  |
| I_050 / 2 | Total inventories – at the end of the previous reference period                        | ENT_I_050_2 | The inventories include raw materials, materials and supplies, finished products and work in progress, goods purchased for resale, prepayments to suppliers. Inventories are recognised at their acquisition cost comprising the acquisition price, costs of production and other costs incurred in bringing the inventories to their present location and condition. MORE INFORMATION: RTJ4 "Inventories".   | Positive integer |  |
| I_051 / 1 | Inventories: raw materials and materials – at the end of the reference period          | ENT_I_051_1 | Raw materials and materials – stocks of purchased materials and intermediate goods, components, parts, structures, packaging materials, fuel, building materials, spare parts and other production supplies.  | Positive integer |  |
| I_051 / 2 | Inventories: raw materials and materials – at the end of the previous reference period | ENT_I_051_2 | Raw materials and materials – stocks of purchased materials and intermediate goods, components, parts, structures, packaging materials, fuel, building materials, spare parts and other production supplies.  | Positive integer |  |
| I_052 / 1 | Inventories: work in progress – at the end of the reference period                     | ENT_I_052_1 | Works in progress – in primary and ancillary production, cost of works or services and self-produced intermediate products, as well as repair works in progress, as well as agricultural produce. Work in progress is recognised at the acquisition cost, i.e. production cost.   | Positive integer |  |
| I_052 / 2 | Inventories: work in progress – at the end of the previous reference period            | ENT_I_052_2 | Work in progress – in primary and ancillary production, cost of works or services and self-produced intermediate products, as well as repair works in progress, as well as agricultural produce. Work in progress are recognised at the acquisition cost, i.e. production cost.   | Positive integer |  |
| I_053 / 1 | Inventories: finished goods – at the end of the reference period                       | ENT_I_053_1 | Stocks of finished goods, agricultural produce. However, it the entity has goods which do not belong to that entity, these are not included in inventories. Finished goods are recognised at their acquisition cost, i.e. at the production cost. Agricultural produce is recognised at the fair value less estimated costs to sell of biological assets at the point of harvest. Such value is also recognised as the acquisition cost of agricultural produce for further recognition as inventory pursuant to the Guideline of the Standards Board (RTJ4 "Inventories"). | Positive integer |  |
| I_053 / 2 | Inventories: finished goods – at the end of the previous reference period              | ENT_I_053_2 | Stocks of finished goods, agricultural produce. However, it the entity has goods which do not belong to that entity, these are not included in inventories. Finished goods are recognised at their acquisition cost, i.e. at the production cost. Agricultural produce is recognised at the fair value less estimated costs to sell of biological assets at the point of harvest. Such value is also recognised as the acquisition cost of agricultural produce for further recognition as inventory pursuant to the Guideline of the Standards Board (RTJ4 "Inventories"). | Positive integer |  |

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| I_054 / 1 | Inventories: goods purchased for resale – at the end of the reference period                                      | ENT_I_054_1 | Goods purchased for resale at the acquisition cost. In case of impairment losses, at actual (discounted) cost. Excluding goods held for commission trade.   | Positive integer |  |
| I_054 / 2 | Inventories: goods purchased for resale – at the end of the previous reference period                             | ENT_I_054_2 | Goods purchased for resale at the acquisition cost. In case of impairment losses, at actual (discounted) cost. Excluding goods held for commission trade.   | Positive integer |  |
| I_055 / 1 | Inventories: prepayments to suppliers – at the end of the reference period  | ENT_I_055_1 | Prepayments to suppliers – prepayments to suppliers for supplying goods, materials and raw materials in the next period. These prepayments cannot be recognised as the reference period expenses. Prepayments to suppliers of property, plant and equipment and intangible assets are recognised in fixed assets rows (rows "Property, plant and equipment" and "Intangible assets"). Tax prepayments and deferred expenses are recognised in the current assets row "Non-trade receivables and prepayments". | Positive integer |  |
| I_055 / 2 | Inventories: prepayments to suppliers – at the end of the previous reference period                               | ENT_I_055_2 | Prepayments to suppliers at the end of the period – prepayments to suppliers for goods, supplies and raw materials. These prepayments cannot be recognised as the reference period expenses. Prepayments to suppliers of property, plant and equipment and intangible assets are recognised in fixed assets rows (rows "Property, plant and equipment" and "Intangible assets"). Tax prepayments and deferred expenses are recognised in the current assets row "Non-trade receivables and prepayments".      | Positive integer |  |
| I_060 / 1 | Biological (consumable) assets – at the end of the reference period   | ENT_I_060_1 | Biological (consumable) assets – biological assets are recognised as current assets if purchased for resale or realised in enterprise's normal business-cycle. These are mainly biological consumable assets such as forest grown with the purpose of felling, beef cattle and fish from fisheries. <b>MORE INFORMATION: RTJ 7 "Biological assets".</b>   | Positive integer |  |
| I_060 / 2 | Biological (consumable) assets – at the end of the previous reference period                                      | ENT_I_060_2 | Biological (consumable) assets – biological assets are recognised as current assets if purchased for resale or realised in enterprise's normal business-cycle. These are mainly biological consumable assets such as forest grown with the purpose of felling, beef cattle and fish from fisheries. <b>MORE INFORMATION: RTJ 7 "Biological assets".</b>   | Positive integer |  |
| I_065 / 1 | Non-current assets held for sale – at the end of the reference period   | ENT_I_065_1 | Property, plant and equipment and intangible assets that are likely to sell within the next 12 months. More information: RTJ 5 "Property, plant and equipment and intangible assets".   | Positive integer |  |
| I_065 / 2 | Non-current assets held for sale – at the end of the previous reference period                                    | ENT_I_065_2 | Property, plant and equipment and intangible assets that are likely to sell within the next 12 months. More information: RTJ 5 "Property, plant and equipment and intangible assets".   | Positive integer |  |
| I_070 / 1 | Total current assets – at the end of the reference period   | ENT_I_070_1 | Current assets are cash and cash equivalents, assets primarily held for sale, which is highly probable within the next 12 months of the balance sheet date in the enterprise's normal operating cycle.  | Positive integer |  |
| I_070 / 2 | Total current assets – at the end of the previous reference period  | ENT_I_070_2 | Current assets are cash and cash equivalents, assets primarily held for sale, which is highly probable within the next 12 months of the balance sheet date in the enterprise's normal operating cycle.  | Positive integer |  |
| I_110 / 1 | Long-term financial investments, receivables and prepayments, total – at the end of the reference period          | ENT_I_110_1 | Long-term financial investments, receivables and prepayments, total – financial assets that are unlikely to sell within the next 12 months. These include holdings in subsidiaries and affiliated undertakings, other shares and securities, various long-term loans and other receivables due from other enterprises of the same group and affiliated undertakings, long-term trade receivables. Long-term receivables from financial lease are also recorded in this row.                                   | Positive integer |  |
| I_110 / 2 | Long-term financial investments, receivables and prepayments, total – at the end of the previous reference period | ENT_I_110_2 | Long-term financial investments, receivables and prepayments, total – financial assets that are unlikely to sell within the next 12 months. These include holdings in subsidiaries and affiliated undertakings, other shares and securities, various long-term loans and other receivables due from other enterprises of the same group and affiliated undertakings, long-term trade receivables. Long-term receivables from financial lease are recorded in this row.  | Positive integer |  |
| I_115 /   | Investment  | ENT_I_115   | Investment properties – properties (land, building or part of   | Positive         |  |

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|-----------|--|--------------|---|------------------|--|
| 1         | properties – at the end of the reference period                              | 15_1         | building, or both) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. Investment properties are recognised at their fair value or acquisition cost. MORE INFORMATION: RTJ 6 “Investment properties”.  | integer          |  |
| I_115 / 2 | Investment properties – at the end of the previous reference period          | ENT_I_1 15_2 | Investment properties – properties (land, building or part of building, or both) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. Investment properties are recognised at their fair value or acquisition cost. MORE INFORMATION: RTJ 6 “Investment properties”.  | Positive integer |  |
| I_120 / 1 | Property, plant and equipment – at the end of the reference period           | ENT_I_1 20_1 | Property, plant and equipment – land, construction works (buildings, civil engineering works), the related rights (such as right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets. Property, plant and equipment is recognised in the balance sheet at the acquisition cost less any accumulated depreciation and any accumulated impairment losses (i.e. carrying amount). MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”.   | Positive integer |  |
| I_120 / 2 | Property, plant and equipment – at the end of the previous reference period  | ENT_I_1 20_2 | Property, plant and equipment – land, construction works (buildings, civil engineering works), the related rights (such as right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets. Property, plant and equipment is recognised in the balance sheet at the acquisition cost less any accumulated depreciation and any accumulated impairment losses (i.e. carrying amount). MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”.   | Positive integer |  |
| I_140 / 1 | Biological (productive) assets – at the end of the reference period          | ENT_I_1 40_1 | Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, standing timber, plantations, animals. Biological assets are shown on initial recognition as well as on later balance sheet dates at their fair value less estimated costs to sell. In case it is not possible to measure fair value reliably, biological assets are recognised in the balance sheet at the acquisition cost less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 “Biological assets”.  | Positive integer |  |
| I_140 / 2 | Biological (productive) assets – at the end of the previous reference period | ENT_I_1 40_2 | Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, standing timber, plantations, animals. Biological assets are shown on initial recognition as well as on later balance sheet dates at their fair value less estimated costs to sell. In case it is not possible to measure fair value reliably, biological assets are recognised in the balance sheet at the acquisition cost less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 “Biological assets”.  | Positive integer |  |
| I_130 / 1 | Intangible assets – at the end of the reference period                       | ENT_I_1 30_1 | Intangible assets – assets which the enterprise intends to use during a longer period than one year: development expenses, acquisition of concessions, franchises, patents, licences, trademarks, goodwill, rights of use, customer lists, quotas and other similar assets; prepayments for intangible assets and computer software (if used independently from hardware). Intangible assets are recognised in the balance sheet at their acquisition cost less any accumulated depreciation and any accumulated impairment losses (i.e. carrying amount). MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. | Positive integer |  |
| I_130 / 2 | Intangible assets – at the end of the previous reference period              | ENT_I_1 30_2 | Intangible assets – assets which the enterprise intends to use during a longer period than one year: development expenses, acquisition of concessions, franchises, patents, licences, trademarks, goodwill, rights of use, customer lists, quotas and other similar assets; prepayments for intangible assets and computer software (if used independently from hardware). Intangible assets are recognised in the balance sheet at their acquisition cost less any accumulated depreciation and any accumulated impairment losses (i.e.  | Positive integer |  |



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|           |  |             |  |                  |  |
|-----------|--|-------------|--|------------------|--|
|           |  |             | carrying amount). MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets".   |                  |  |
| I_150 / 1 | Total fixed assets – at the end of the reference period          | ENT_I_150_1 | Total fixed assets – assets not recognised as current assets: long-term financial investments, investment properties, property, plant and equipment, and intangible assets, biological assets. | Positive integer |  |
| I_150 / 2 | Total fixed assets – at the end of the previous reference period | ENT_I_150_2 | Total fixed assets – assets not recognised as current assets: long-term financial investments, investment properties, property, plant and equipment, and intangible assets, biological assets. | Positive integer |  |
| I_400 / 1 | Total assets – at the end of the reference period                | ENT_I_400_1 | Sum of current and fixed assets, which is equal to the sum of liabilities and equity.  | Positive integer |  |
| I_400 / 2 | Total assets – at the end of the previous reference period       | ENT_I_400_2 | Sum of current and fixed assets, which is equal to the sum of liabilities and equity.  | Positive integer |  |

**Table I2. ASSETS, LIABILITIES AND EQUITY, EUROS**

Please fill in the missing data, check the prefilled fields and correct where necessary.

The error detection reports may be sizable since the formula that checks a certain field for errors is applied to all fields involved in the key control. However, it does not mean that all fields are erroneous.

| Row code/<br>column code | Name of variable<br>* - mandatory  | Code of variable | Explanation  | Type of data<br>(number of decimals) or list/<br>classification name | You need not fill in the value:<br>period, economic activity |
|--------------------------|--|------------------|--|--|--|
| I_210 / 1                | Total short-term liabilities – at the end of the reference period                              | ENT_I_210_1      | Total short-term liabilities: any obligation that is payable not later than in the next reference year: debt obligations, debt securities and other short-term liabilities.  | Integer  |  |
| I_210 / 2                | Total short-term liabilities – at the end of the previous reference period                     | ENT_I_210_2      | Total short-term liabilities: any obligation that is payable not later than in the next reference year: debt obligations, debt securities and other short-term liabilities.  | Integer  |  |
| I_211 / 1                | Short-term liabilities: loan commitments – at the end of the reference period                  | ENT_I_211_1      | Short-term loan commitments – short-term loans, overdraft and other debt securities, the part of long-term loans and financial lease obligations the due date of which is in the next reference year, convertible debts obligations.   | Positive integer   |  |
| I_211 / 2                | Short-term liabilities: loan commitments – at the end of the previous reference period         | ENT_I_211_2      | Short-term loan commitments – short-term loans, overdraft and other debt securities, the part of long-term loans and financial lease obligations the due date of which is in the next reference year, convertible debts obligations.   | Positive integer   |  |
| I_216 / 1                | Short-term liabilities: payables and prepayments – at the end of the reference period          | ENT_I_216_1      | Payables and prepayments – short-term payables to supplies and contractors, tax arrears, other short-term debts and prepayments received.  | Positive integer   |  |
| I_216 / 2                | Short-term liabilities: payables and prepayments – at the end of the previous reference period | ENT_I_216_2      | Payables and prepayments – short-term payables to supplies and contractors, tax arrears, other short-term debts and prepayments received.  | Positive integer   |  |
| I_218 / 1                | Short-term liabilities: provisions and grants – at the end of the reference period             | ENT_I_218_1      | Short-term provisions and grants – this group includes: short-term provisions (e.g. grant provisions, restructuring provisions, provisions for covering potential costs of court actions etc.); – government grants, i.e. direct financial contributions for covering eligible costs, which have not yet been recognised as revenue. | Positive integer   |  |
| I_218 / 2                | Short-term liabilities: provisions and   | ENT_I_218_2      | Short-term provisions and grants – this group includes: short-term provisions (e.g. grant provisions, restructuring provisions, provisions for covering potential costs of court   | Positive integer   |  |

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|-----------|---|--------------|---|------------------|--|
|           | grants – at the end of the previous reference period  |              | actions etc.); – government grants, i.e. direct financial contributions for covering eligible costs, which have not yet been recognised as revenue.   |                  |  |
| I_230 / 1 | Total long-term liabilities – at the end of the reference period                              | ENT_I_2 30_1 | Long-term liabilities, total – liabilities with the due date not later than in the next reference year: loan commitments, bonds and other long-term liabilities.  | Integer          |  |
| I_230 / 2 | Total long-term liabilities – at the end of the previous reference period                     | ENT_I_2 30_2 | Long-term liabilities, total – liabilities with the due date not later than in the next reference year: loan commitments, bonds and other long-term liabilities.  | Integer          |  |
| I_231 / 1 | Long-term liabilities: loan commitments – at the end of the reference period                  | ENT_I_2 31_1 | Long-term loan commitments with or without guarantees (both convertible and nonconvertible), long-term loans (including bank credit), long-term debentures issued by the enterprise, lessees' long-term financial lease payables.   | Positive integer |  |
| I_231 / 2 | Long-term liabilities: loan commitments – at the end of the previous reference period         | ENT_I_2 31_2 | Long-term loan commitments with or without guarantees (both convertible and nonconvertible), long-term loans (including bank credit), long-term debentures issued by the enterprise, lessees' long-term financial lease payables.   | Positive integer |  |
| I_232 / 1 | Long-term liabilities: payables and prepayments – at the end of the reference period          | ENT_I_2 32_1 | Long-term supplier payables, long-term payables to subsidiaries, parent and affiliated undertakings.  | Positive integer |  |
| I_232 / 2 | Long-term liabilities: payables and prepayments – at the end of the previous reference period | ENT_I_2 32_2 | Long-term supplier payables, long-term payables to subsidiaries, parent and affiliated undertakings.  | Positive integer |  |
| I_233 / 1 | Long-term liabilities: provisions – at the end of the reference period                        | ENT_I_2 33_1 | Long-term provisions – liabilities of uncertain timing or amount, e.g. pension provisions, provisions for covering potential costs of court actions etc.  | Positive integer |  |
| I_233 / 2 | Long-term liabilities: provisions – at the end of the previous reference period               | ENT_I_2 33_2 | Long-term provisions – liabilities of uncertain timing or amount, e.g. pension provisions, provisions for covering potential costs of court actions etc.  | Positive integer |  |
| I_234 / 1 | Long-term liabilities: grants – at the end of the reference period                            | ENT_I_2 34_1 | Unrecognised amounts received by way of grants.   | Positive integer |  |
| I_234 / 2 | Long-term liabilities: grants – at the end of the previous reference period                   | ENT_I_2 34_2 | Unrecognised amounts received by way of grants.   | Positive integer |  |
| I_250 / 1 | Total liabilities – at the end of the reference period  | ENT_I_2 50_1 | Total of short-term and long-term liabilities.  | Integer          |  |
| I_250 / 2 | Total liabilities – at the end of the previous reference period                               | ENT_I_2 50_2 | Total of short-term and long-term liabilities.  | Integer          |  |
| I_310 / 1 | Equity or share capital at nominal value – at the end of the reference period                 | ENT_I_3 10_1 | Share capital at nominal value – nominal value of shares issued but not registered (nominal value of share capital in the case of public and private limited companies).  | Positive integer |  |
| I_310 / 2 | Equity or share capital at nominal value – at the end of the previous reference period        | ENT_I_3 10_2 | Share capital at nominal value – nominal value of shares issued but not registered (nominal value of share capital in the case of public and private limited companies).  | Positive integer |  |
| I_315 / 1 | Unregistered equity or share capital – at the end of the reference period                     | ENT_I_3 15_1 | Unregistered share capital – shares which have been issued and submitted for registration by the balance sheet date but have not yet been registered in the Commercial Register (including share premium; if the application for registration has not been submitted by the balance sheet date, the | Positive integer |  |

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|           |  |              |  |                  |  |
|-----------|--|--------------|--|------------------|--|
|           |  |              | revenue received from shares is recognised as liability).  |                  |  |
| I_315 / 2 | Unregistered equity or share capital – at the end of the previous reference period | ENT_I_3 15_2 | Unregistered share capital – shares which have been issued and submitted for registration by the balance sheet date but have not yet been registered in the Commercial Register (including share premium; if the application for registration has not been submitted by the balance sheet date, the revenue received from shares is recognised as liability).  | Positive integer |  |
| I_320 / 1 | Share premium – at the end of the reference period                                 | ENT_I_3 20_1 | Share premium – the amount paid up on shares in excess of the nominal value of the shares (share premium or agio).   | Positive integer |  |
| I_320 / 2 | Share premium – at the end of the previous reference period                        | ENT_I_3 20_2 | Share premium – the amount paid up on shares in excess of the nominal value of the shares (share premium or agio).   | Positive integer |  |
| I_350 / 1 | Legal reserve, other reserves – at the end of the reference period                 | ENT_I_3 50_1 | Mandatory legal capital and other reserves established in accordance with the requirements set out in the Commercial Code, i.e. unrealised gains and losses not recognised in income statement (incl. exchange differences arising on the translation of the financial statements into its presentation currency (RTJ 1)), reserves for other purposes (to limit the amount of free capital).  | Positive integer |  |
| I_350 / 2 | Legal reserve, other reserves – at the end of the previous reference period        | ENT_I_3 50_2 | Mandatory legal capital and other reserves established in accordance with the requirements set out in the Commercial Code, i.e. unrealised gains and losses not recognised in income statement (incl. exchange differences arising on the translation of the financial statements into its presentation currency (RTJ 1)), reserves for other purposes (to limit the amount of free capital).  | Positive integer |  |
| I_351 / 1 | Unpaid share capital (minus) – at the end of the reference period                  | ENT_I_3 51_1 | Unpaid share capital (minus) – the amount a shareholder has not paid upon foundation of a private limited company. In this questionnaire at absolute value with (+) sign.  | Positive integer |  |
| I_351 / 2 | Unpaid share capital (minus) – at the end of the previous reference period         | ENT_I_3 51_2 | Share capital unpaid In this questionnaire at absolute value with (+) sign.  | Positive integer |  |
| I_352 / 1 | Other equity (minus) – at the end of the reference period                          | ENT_I_3 52_1 | Other equity (minus) – MORE INFORMATION: RTJ “Financial instruments”. In this questionnaire at absolute value with (+) sign.   | Positive integer |  |
| I_352 / 2 | Other equity (minus) – at the end of the previous reference period                 | ENT_I_3 52_2 | Other equity (less) – MORE INFORMATION: RTJ “Financial instruments”. In this questionnaire at absolute value with (+) sign.  | Positive integer |  |
| I_360 / 1 | Retained profit (loss) – at the end of the reference period                        | ENT_I_3 60_1 | Accumulated profit/loss from past years which has not been paid out as dividends or used by the entity for any other purpose (to increase share capital or reserves). A positive difference between fair value and carrying amount of the assets from the reclassification to investment property, as well as a positive difference between old and new book value due to revaluation of property, plant and equipment (RTJ 5), change in the revaluation surplus of financial assets recognised in equity. Retained profit/loss can also be influenced by changes in the accounting principles and correction of errors based on RTJ 1.           | Integer          |  |
| I_360 / 2 | Retained profit (loss) – at the end of the previous reference period               | ENT_I_3 60_2 | Accumulated profit/loss from past years which has not been paid out as dividends or used by the entity for any other purpose (to increase share capital or reserves). A positive difference between assets' fair value and carrying amount of the assets from the reclassification to investment properties, as well as a positive difference between old and new book value due to revaluation of property, plant and equipment (RTJ 5), change in the revaluation surplus of financial assets recognised in equity. Retained profit/loss can also be influenced by changes in the accounting principles and correction of errors based on RTJ 1. | Integer          |  |
| I_370 / 1 | Profit (loss) for the reference year – at the end of the reference period          | ENT_I_3 70_1 | Profit (loss) for the reference year – at the end of the previous reference period   | Integer          |  |
| I_370 / 2 | Profit (loss) for the reference year – at the end of the previous reference        | ENT_I_3 70_2 | Profit (loss) for the reference year – at the end of the previous reference period   | Integer          |  |

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|           | period   |             |  |                  |  |
|-----------|--|-------------|--|------------------|--|
| I_380 / 1 | Own shares (minus) – at the end of the reference period                    | ENT_I_380_1 | Own shares (minus) – shares issued by the enterprise earlier, which are temporarily in the possession of the enterprise (e.g. redeemed).   | Positive integer |  |
| I_380 / 2 | Own shares (minus) – the end of the previous reference period              | ENT_I_380_2 | Own shares (minus) – shares issued by the enterprise earlier, which are temporarily in the possession of the enterprise (e.g. redeemed).   | Positive integer |  |
| I_390 / 1 | Total equity – at the end of the reference period                          | ENT_I_390_1 | Equity – unregistered share capital at nominal value, reserves, share premium, retained profit (loss), profit (loss) in the reference period less share capital not paid up, other equity and owns shares. | Integer          |  |
| I_390 / 2 | Total equity – at the end of the previous reference period                 | ENT_I_390_2 | Equity – unregistered share capital at nominal value, reserves, share premium, retained profit (loss), profit (loss) in the reference period less share capital not paid up, other equity and owns shares. | Integer          |  |
| I_500 / 1 | Total liabilities and equity – at the end of the reference period          | ENT_I_500_1 | Sum of liabilities and equity, which is equal to the sum of current and fixed assets.  | Positive integer |  |
| I_500 / 2 | Total liabilities and equity – at the end of the previous reference period | ENT_I_500_2 | Sum of liabilities and equity, which is equal to the sum of current and fixed assets.  | Positive integer |  |

**Table K1. LOCAL KIND-OF-ACTIVITY UNITS (LOCAL KAU)** Local KAU data should be submitted by enterprises employing at least 20 persons, which have more than one activity and/or local unit.

The table is prefilled with data for local KAUs which are in the statistical register (prefilled). If a local KAU moves to a new address and/or its activity changes, mark the local KAU cessation (in columns 056, 059, 060, 061) and add a new local KAU (new address, new economic activity) in a new row (filling columns 051, 054, 055, 061). Add in new rows the data of local KAUs which are missing in the statistical register, are newly established, purchased or taken over.

To amend/change prefilled local KAU data, click on the corresponding row number in the first column – a data correction window opens. For entering NEW data click on “Add new table row”. When data have been entered in the new window, click on “Add row to table”. To close the page select “Close”.

| Row code/<br>column code | Name of variable<br>* - mandatory                             | Code of variable | Explanation                                    | Type of data<br>(number of decimals) or list/<br>classification name | You need not fill in the value:<br>period, economic activity |
|--------------------------|---|------------------|--|--|--|
| 1 / 020                  | Name of local KAU in the questionnaire *                      | ENT_K_R1_020     |  | Text   |  |
| 1 / 030                  | Activity of local KAU *                                       | ENT_K_R1_030     |  | Text   |  |
| 1 / 040                  | Place of activity address of local KAU: village, town, city * | ENT_K_R1_040     |  | Eesti haldus- ja asustusjaotuse klassifikaator 2020v3_4715L          |  |
| 1 / 041                  | Place of activity address of local KAU: street                | ENT_K_R1_041     |  | Text   |  |
| 1 / 042                  | Place of activity address of local KAU: house                 | ENT_K_R1_042     |  | Text   |  |
| 1 / 056                  | Cessation, sale or transfer of local KAU                      | ENT_K_R1_056     |  | toimla_lopetamine3L  |  |
| 1 / 059                  | Name of the enterprise to whom local KAU was transferred/sold | ENT_K_R1_059     |  | Text   |  |
| 1 / 060                  | Commercial  | ENT_K_           | Business registry code of the business entity. | Text   |  |



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|         |   |              |  |                            |  |
|---------|---|--------------|--|----------------------------|--|
|         | registry code of the enterprise to whom local KAU was transferred/sold  | R1_060       |  |                            |  |
| 1 / 051 | Creating, buying or taking over a local KAU   | ENT_K_R1_051 |  | toimla_loomine3L           |  |
| 1 / 054 | Name of the enterprise from whom local KAU was taken over /purchased  | ENT_K_R1_054 |  | Text                       |  |
| 1 / 055 | Commercial registry code of the enterprise from whom local KAU was taken over/purchased                                   | ENT_K_R1_055 | Business registry code of the business entity.   | Text                       |  |
| 1 / 061 | Change in local KAU — date of cessation, sale, transfer of local KAU, or date of creating, buying, take-over of local KAU | ENT_K_R1_061 |  | Date                       |  |
| 1 / 150 | Annual average number of persons employed in local KAU  | ENT_K_R1_150 | Annual average number of persons employed = annual average number of employees + annual average number of people working without salary. The number of persons employed includes all persons employed in the local KAU irrespective of the length of working week. In addition to the number of employees, also indicate the number of proprietors and their unpaid family members working. The number of persons employed is measured as annual average. Total number of persons employed in all local KAUs is equal to the number of persons employed in the enterprise.   | Positive integer           |  |
| 1 / 160 | Number of hours worked by persons employed by local KAU   | ENT_K_R1_160 | Hours worked is the total number of hours actually worked by all employees in the observation period. Total number of hours worked in all local KAUs is equal to the number of hours worked in the enterprise.   | Positive real number (0,1) |  |
| 1 / 120 | Expenses of local KAU – wages and salaries  | ENT_K_R1_120 | Expenses of local KAU: wages and salaries calculated by the employer for all employees for work done in the reference period: basic wage; gratuities, bonuses, holiday pay (recognised in the period when the holiday entitlement arises), compensations (incl. severance pay); income tax inclusive fringe benefits; payments in the event of illness, occupational accident, maternity leave or transfer to part-time employment; unemployment insurance premiums at the established rate; mandatory funded pension contributions; other personnel costs. Wages and salaries do not include payments for agency workers. The sum of wages and salaries paid by all local KAUs is equal to the wages and salaries paid by the enterprise. | Positive integer           |  |
| 1 / 130 | Expenses of local KAU: social security tax and unemployment insurance premium paid by employers                           | ENT_K_R1_130 | Expenses of local KAU: social security tax and unemployment insurance premiums – the social security tax is calculated by the employer in accordance with the law. Including the social security tax on fringe benefits and on accrued vacation pay, as well as the unemployment insurance tax at the rate established for the employers. The sum of social security taxes of all local KAUs is equal to the enterprise's social security tax.   | Positive integer           |  |

### Table zz. TIME SPENT ON FILLING OUT THE QUESTIONNAIRE

Please estimate how much time you spent on filling out the questionnaire (incl. time spent on reading the instructions, collecting and preparing data). Record the total time spent by all employees.

| Row code/<br>column code | Name of variable<br>* - mandatory | Code of variable | Explanation | Type of data<br>(number of decimals) or list/<br>classification | You need not fill in the value:<br>period, economic |
|--------------------------|-----------------------------------|------------------|-------------|---|---|
|--------------------------|-----------------------------------|------------------|-------------|---|---|

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|   |   |                            |  | classification name | economic activity |
|---|---|----------------------------|--|---------------------|-------------------|
| / | Number of hours spent on completing the questionnaire and collecting and preparing the necessary data   | TAITMIS<br>EAEGTU<br>NDI   | Number of hours spent by all employees on completing the questionnaire. The time spent on completing the questionnaire includes the time spent on reviewing instructions, collecting and preparing the necessary data.                 | Positive integer    |                   |
| / | Number of minutes spent on completing the questionnaire and collecting and preparing the necessary data | TAITMIS<br>EAEGMI<br>NUTIT | Number of minutes spent by all employees on completing the questionnaire. The time spent on completing the questionnaire includes the time spent on reviewing instructions, collecting and preparing data. Permitted value range 0–59. | Positive integer    |                   |