

1 **Greenhouse gas emission intensities of grass silage based dairy and beef**
2 **production: A systems analysis of Norwegian farms**

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22 **ABSTRACT**

23 To increase food production while minimizing its influence on climate change,
24 farming systems in future will need to reduce greenhouse gas (GHG) emissions per unit
25 of product (i.e., GHG intensity). To assess the level and variation in GHG emissions
26 intensity among Norwegian dairy farms, we conducted an analysis of 30 dairy farms to
27 calculate farm scale emissions of GHGs, expressed as CO₂ equivalents (CO₂eq) per kg fat
28 and protein corrected milk (FPCM), and CO₂eq per kg carcass weight (CW) sold. A
29 model, HolosNor, was developed to estimate net GHG emissions, including soil C
30 changes, from dairy farms. The model requires farm scale input data of soil physical
31 characteristics, weather, and farm operations. Based on data from 2008 the estimated
32 level of GHG intensity was 1.02 kg CO₂eq kg⁻¹ FPCM, 21.67 kg CO₂eq kg⁻¹ CW sold as
33 culled cows and heifers, and 17.25 kg CO₂eq kg⁻¹ CW sold as young bulls. On average,
34 enteric CH₄ was the largest emission source both per unit FPCM and CW, accounting for
35 0.39 kg CO₂eq kg⁻¹ FPCM, 8.34 kg CO₂eq kg⁻¹ CW sold as culled cows and heifers, and
36 6.84 kg CO₂eq kg⁻¹ CW sold as young bulls. Variation in the estimated soil N₂O
37 emissions was the source that contributed the most to the total variation among the farms;
38 the difference between the minimum and the maximum levels was estimated to be 0.30
39 kg kg CO₂eq kg⁻¹ FPCM, and 6.43 and 6.49 kg CO₂eq kg⁻¹ CW sold as culled
40 cows/heifers and young bulls, respectively. Other GHG emission sources also varied
41 considerably among the farms; similar to the N₂O emissions, higher emissions of enteric
42 CH₄, indirect energy use due to manufacturing of farm inputs, and soil C change all
43 contributed to the higher GHG intensity of some farms. Our study estimates large
44 variation in GHG intensity among dairy farms in Norway and indicates a sensitivity of

45 the emissions to mitigation measures. Production of milk and beef is a complex
46 biological system, thus mitigation options are likely to be most successful when applied
47 in small steps. Thus, the most valuable contribution of the current work is the framework
48 of an on-farm tool for assessing farm-specific mitigation options of Norwegian dairy and
49 beef production.

50

51

52 **1. Introduction**

53 Livestock production has significant environmental impacts including greenhouse
54 gas (GHG) emissions (Standford University, 2010). As assessed by IPCC accounting,
55 animal agriculture is responsible for 8 – 10.8% of global GHG emissions and the
56 emissions are closely related to ruminant numbers, particularly dairy and beef cattle
57 numbers (O’Mara, 2011). There is a growing consensus that global GHG emissions,
58 including those from dairy and beef cattle, will need to be substantially reduced to
59 minimize the risk of unpleasant climate change (Godfray et al., 2011). As the global
60 demand of beef and milk are expected to rise 72% and 82%, respectively, by 2050
61 compared with 2000 (FAO, 2006), GHG emission intensities (i.e., kg CO₂ equivalents
62 [CO₂eq] per unit of food produced) have to be reduced considerably.

63 The Norwegian Parliament has set targets that will require a reduction in the
64 nation’s GHG emissions of 15 to 17 Gg of CO₂eq by 2020; a 30% reduction from 1990.
65 The agricultural sector is required to contribute 1.2 Gg of CO₂eq to this reduction, which
66 is more than 20% of the sector’s current emission (Climate and Pollution Agency, 2010).
67 A significant part of the agricultural contribution is to be achieved through reducing the

68 GHG emissions per unit of milk and beef (The Ministry of Agriculture and Food, 2009).
69 As is the case globally, reduction in milk and beef production is not an option, as the
70 population of Norway is expected to increase, albeit at a slower growth rate (20%
71 increase by 2030; Statistics Norway, 2010) than the global average. Norwegian dairy
72 farms are typically small-scale and combine milk production and bull-finishing. Thus,
73 meat (beef) production is mainly a coproduct of the dairy industry, with culled dairy
74 cows and young dairy bulls representing the major beef sources. More than 95% of the
75 dairy cows are of the dual purpose Norwegian Red breed, a dairy breed in which beef
76 production capacity accounts for about one-tenth of the combined selection index
77 (Ødegard, 2000). The predominant feeds are timothy (*Phleum pratense*) and meadow
78 fescue (*Festuca pratensis*) grass silages complemented by barley (*Hordeum vulgare*)
79 based concentrates.

80 In general, dairy production is characterized by variation among farms and this
81 variation implies variation in GHG emission intensities (Kristensen et al., 2011; Vellinga
82 et al., 2011). The development and use of simulation models or simpler calculators for
83 estimation of GHG emissions at the farm level has in many countries been useful in
84 detecting tactical mitigation options (i.e., options within a production season that do not
85 require a change of the whole farm strategy) (Shils et al., 2007; Beauchemin et al., 2010;
86 Christie et al., 2011). Similar development and use of a whole farm model for estimating
87 GHG emission intensities from Norwegian dairy and beef production would be helpful in
88 identifying suitable GHG mitigation options. Thus, our objectives were to: (1) develop a
89 whole farm model for estimating GHG emission intensities of milk and meat production
90 that encompasses the farms' natural resource bases and management; (2) estimate the

91 variation in GHG emission intensities of meat and milk production among Norwegian
92 dairy farms; and (3) identify opportunities for mitigating GHG emission intensities of
93 meat and milk production from Norwegian dairy farms to provide insights pertinent to
94 agricultural policy makers in fulfilling the goals of emission reduction as specified by the
95 Climate and Pollution Agency (2010).

96

97 **2. Materials and methods**

98 In the following section we first describe the model; thereafter, the farm specific
99 operational and natural resource base data are described.

100

101 *2.1. The whole-farm model*

102 A farm scale model, the HolosNor model, was developed to estimate net GHG emissions
103 from dairy production systems, including soil C changes, on the basis of robust, reliable,
104 and easily available on-farm data. It is an empirical model based on the Holos model
105 (Little et al., 2008) and the methodology of the Intergovernmental Panel on Climate
106 Change (IPCC, 2006) with modifications that recognize the distinctness of Norwegian
107 conditions. The following GHG sources are considered: enteric CH₄ and manure-derived
108 CH₄ and N₂O; on-farm N₂O emissions from soils; off-farm N₂O emissions from N
109 leaching, run-off and volatilization (indirect N₂O emissions); on-farm CO₂ emissions or
110 carbon sequestration due to soil C changes; CO₂ emissions from energy used on-farm;
111 and off-farm CO₂ and N₂O emissions from supply of inputs. All GHG emissions are
112 expressed as CO₂eq to account for the global warming potential of the respective gases
113 given a time horizon of 100 years: CH₄ kg × 25 + N₂O kg × 298 + CO₂ kg × 1 (IPCC,

114 2007). The GHG emission intensities are reported as kg CO₂eq kg⁻¹ fat and protein
115 corrected milk (FPCM) and kg CO₂eq kg⁻¹ carcass weight (CW) sold.

116 Enteric CH₄ emissions are calculated for each class of cattle according to the
117 IPCC (2006) Tier 2 methodology. Daily net energy requirements for cattle at each stage
118 of production are estimated from energy expenditures for maintenance, activity, growth,
119 pregnancy and lactation as appropriate. The gross energy intake required to meet
120 requirements is then estimated taking into account the energy density of the diet and
121 enteric CH₄ emissions are calculated from gross energy intake using the CH₄ conversion
122 factor ($Y_m = 0.065$; IPCC, 2006) divided by the energy content of CH₄ (55.64 MJ kg⁻¹)
123 (Table 1). The Y_m is adjusted to account for the digestibility of the dietary dry matter
124 (DM) as suggested by Little et al. (2008) and Beauchemin et al. (2010) (Table 1).

125 Manure management CH₄ emissions estimates are based on volatile solids (VS)
126 production, according to IPCC (2006), taking into account the gross energy intake of the
127 animal and the digestibility of the diet. The VS production is multiplied by a maximum
128 CH₄ producing capacity of the manure ($B_o = 0.24 \text{ m}^3 \text{ CH}_4 \text{ kg}^{-1} \text{ VS}$ for cows and 0.18 m^3
129 $\text{CH}_4 \text{ kg}^{-1} \text{ VS}$ for heifers and young bulls), a conversion factor from volume to mass (0.67
130 kg m^{-3}) and a CH₄ conversion factor specific to the manure management practice (Table
131 1).

132 Estimates of direct soil N₂O emissions are based upon the IPCC (2006) emission
133 factor of 0.01 kg N₂O-N kg⁻¹ of total N input, defined as the sum of N fertilizer applied,
134 grass and crop residual N, and mineralized N (Table 1). The residue N is calculated as the
135 sum of above ground and below ground residue N (Janzen et al., 2003). The mineralised
136 N is derived from an N:C ratio of soil organic matter of 0.1 (Little et al., 2008). The N₂O

137 emission is strongly affected by soil moisture and temperature conditions (Watts and
138 Hanks, 1978). Relative effects of % water filled pore space of top soil (WFPS) and of
139 soil temperature at 30 cm depth (t_{s30} °C) are derived from Sozanska et al. (2002) as
140 described by Bonesmo et al. (2012) (Table 1). The seasonal variation in direct soil N₂O
141 emissions is taken into account by dividing the year into four seasons, spring (April-
142 May), summer (June-August), fall (September-November), and winter (December-
143 March), with their respective values of total N input, WFPS, and t_{s30} . This approach
144 allows for a simple description of the seasonal interaction between the fertilization rate
145 and the current soil moisture and temperature conditions.

146 Direct N₂O emissions from manure are calculated by multiplying the manure N
147 content by an emission factor for the manure handling system (stored manure, liquid/
148 slurry with natural crust cover, or deposited on pasture) (Table 1). The manure N is
149 estimated from DM intake (DMI), the crude protein (CP = 6.25 N) content of the diet,
150 and N retention by the animals based on IPCC (2006) and NRC (2000). The DMI and CP
151 were calculated for each animal category based on the feed characteristics and animal
152 requirements.

153 The indirect soil N₂O emissions due to leaching and runoff are calculated
154 according to IPCC (2006); the leaching fraction is set to 0.3, and the emission factor for
155 leaching and runoff was set to 0.0075 kg N₂O-N kg⁻¹ (Table 1). Emissions of N₂O due to
156 volatilisation are calculated using the IPCC (2006) constants of 0.1 for the volatilisation
157 fraction and 0.01 the emission factor (Table 1).

158 The estimates of soil C change are based upon the Introductory Carbon Balance
159 Model (ICBM) of Andrén et al. (2004). The ICBM is a two-component model,

160 comprising young (Y) and old (O) soil C, input of total C from crop residues and manure
161 (i), two decay constants (k_1 and k_2 ; Table 1), a humification coefficient (h ; Table 1), a
162 farm specific index (r_e) accounting for the relative effects of soil moisture (r_w) and soil
163 temperature (r_T), and finally a soil cultivation factor (r_c). For the individual farm, the r_w
164 and r_T indices and their product ($r_w \times r_T = r_e$) are all estimated on a daily basis and
165 averaged over the year (cf. section 2.2). The r_c is used to calculate the combined
166 environmental and managerial effect, $r = r_e \times r_c$. The differential equations of Andrén and
167 Kättner (1997) describing the yearly C fluxes are:

168
$$\frac{dY}{dt} = i - k_1 r Y$$

169
$$\frac{dO}{dt} = h k_1 r Y - k_2 r O$$

170

171 As grasslands at the investigated farms had been maintained over several farming
172 generations, the ICBM estimates of soil C change in the 100th year with continuous grass
173 and arable cropping are used. Farm specific data for 2008 are used as inputs for the
174 variables i and r_e of the ICBM throughout the 100-year period. A companion study for
175 2000-2009 confirmed climatic representativeness of the year 2008 (Skjelvåg et al., 2013).
176 The normalised root mean square error, weighted by the number of dairy farms from each
177 region in the present study, was less than five percentage units of the r_e index for 2008.

178 Direct emissions from diesel fuel and off-farm emissions of the manufacturing
179 and production of farm inputs are estimated using appropriate emissions factor for
180 Norway or Northern Europe (Bonesmo et al., 2012) (Table 1). Emissions related to
181 purchased concentrates are estimated by first calculating the amount of energy and CP

182 they supplied in order to estimate the amount of grain and soybean meal comprised by
183 the concentrates. It is assumed that the grain replaced farm produced grain crops (barley
184 and oats) and that the soybean meal was imported from South America. The emissions
185 for purchased concentrates were then assessed as on-farm emissions from the individual
186 farm's production of barley and oats (including soil N₂O, soil C change, and indirect and
187 direct energy use), and off-farm emissions from the production and import soybean meal
188 (Table 1). If grains are not grown on the farm, then an average emission for barley and
189 oats grown in Norway is used (Bonesmo et al., 2012) (Table 1). Emissions of soil N₂O,
190 soil C change, and indirect and direct energy from excess on-farm feed crop production
191 are, similar to emissions from the farms' food crop production, not included in the total
192 farm emissions related to milk and meat production.

193

194

INSERT TABLE 1 HERE

195

196 2.2. *Farm operational and natural resource base data*

197 The effects of variation in farm management practices on GHG emissions was
198 explored by running the model with data from 30 Norwegian dairy farms for the year
199 2008. The data set was established by combining individual farm operational data from
200 The Norwegian Farm Accountancy Survey (NILF, 2009) and the Norwegian dairy
201 product cooperative (Tine, 2009) with farm level data for soil characteristics, provided by
202 the Norwegian Forest and Landscape Institute, and farm level weather data for the year
203 2008 provided by the Norwegian Meteorological Institute. This combination resulted in a
204 consistent farm data set of 30 dairy farms.

205 The animal related input data were obtained from the Norwegian Farm
206 Accountancy Survey (NILF, 2009) and the Tine (2009) statistics (Table 2). The farms
207 were all in stable production, and thus the yearly average farm specific characteristics and
208 numbers of animals in each class were used as model inputs. Estimates of the time that
209 the animals spent on pasture for each class of cattle were from NILF (2009). The areas
210 (ha) and yields (kg ha^{-1}) of barley, oats, spring and winter wheat were specified in the
211 Norwegian Farm Accountancy Survey (NILF, 2009) (Table 2). The areas and the
212 farmers' estimates of grass silage yields were also available from the accountancy survey.
213 For some farms, however, the farmers' estimated grass silage yields from leys were less
214 than the animals' needs as calculated by our model because the leys also were grazed. In
215 those cases, the individual farm's grass yield was assessed as the calculated animal needs.
216 An additional 10% (DM basis) was added to all estimated grass yields to account for
217 losses due to ensilaging (IGER DOW, 2012) (Table 2). Nine farms also had smaller areas
218 of low productivity native pasture in addition to the grass leys. The DM yields of these
219 pastures were calculated as the difference between total grass DM intake of animals and
220 grass silage DM. The farm specific cost of mineral fertilizer was available from the
221 accountancy survey. The on-farm use of mineral fertilizer was distributed among the
222 crops based on the Norwegian recommendations for N application levels for the various
223 crops; the relative rate of fertilizer application was: barley, 1.0; oats, 0.9; spring wheat,
224 1.2; winter wheat, 1.5; and grass production, 1.5. Based on these relative rates, the crop
225 areas (ha) and the typical mineral fertilizer types and their prices, the farm specific levels
226 of N, P, and K applied were estimated for the different field crops and the grassland. The
227 farm specific cost of pesticides was available from NILF (2009). The distribution of the

228 pesticide costs to the various crops was calculated using relative weighting factors:
229 barley, 1.00; oats, 0.51; spring wheat, 1.05; winter wheat, 1.71; and grass production,
230 0.15. These weighting factors were derived from the typical types and mean application
231 rates for each crop by pesticide category (glyphosates, other herbicides, insecticides,
232 fungicides, and growth regulators for cereals) as determined according to a survey
233 conducted in 2008 (Aarstad et al., 2009). From this information, the pesticide energy use
234 (MJ ha⁻¹) was estimated according to Audsley et al. (2009). Farms that received regional
235 payments for maintaining land under reduced tillage are specified in the accountancy
236 survey (NILF, 2009), and from the payments received, the area with reduced tillage was
237 estimated for each farm (Bonesmo et al., 2012). As no straw was sold from the farms
238 (NILF, 2009), all straw was assumed to be left on the field. The farm expenditures for
239 fuel and electricity (NILF, 2009) were distributed to the grassland and field crops
240 according to their respective areas, and the energy use was calculated by dividing by the
241 2008 average consumer price of electricity (Statistics Norway, 2010) or the 2008 average
242 on-farm price of fuel (BFJ, 2010) (Table 2).

243

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245

246 Soil survey records for the 30 farms, 59 to 71°N, were provided by the Norwegian
247 Forest and Landscape Institute for homogenous soil type mapping units down to 0.4 ha,
248 each with specifications of top soil and subsoil layers. From these records soil moisture
249 capacities were derived by pedotransfer functions of Riley (1996). The 2008 daily
250 weather data from the network of the Norwegian Meteorological Institute were

251 interpolated to each farm's geographical midpoint and altitude (Tveito et al., 2005). From
252 these data, daily values and annual means of $r_w \times r_T$ of ICBM and seasonal values for
253 WFPS and ts30 were calculated (Table 3). A detailed description of the processing of the
254 farm's natural resource base data for field crops is given by Bonesmo et al. (2012).
255 Additional steps for grasslands were: (1) the initial day of grass growth in spring was set
256 to the first day after April 1st that the 7-d mean temperature exceeded 5.0°C; (2) from
257 January 1st to the initial day of growth, leaf area index (LAI) was arbitrarily set to 0.1
258 and root depth to 10 cm; (3) after the initial day of growth, LAI was calculated from
259 estimates of harvestable herbage DM yield according to the FORPRO model (Torssell
260 and Kornher, 1983), adjusted for the gradual photoperiodic effect on growth cessation
261 during autumn (Wu et al. 2004); (4) initial root depth was set to 10 cm after each harvest
262 and increased linearly with LAI to maximum 70 cm at LAI = 7.0, except for the last
263 harvest when current root depth was retained and increased according to LAI
264 development until day of growth cessation; (5) the first harvest of the spring growth was
265 taken at heading, estimated by the photothermal model of Bonesmo (1999), the second
266 and the third harvests were taken when their estimated DM yields reached 70% of the
267 DM yields of their preceding harvests, respectively.

268 Three farms in the mountainous areas of Southern Norway and one in Northern
269 Norway had climatic conditions for two harvests only. All farms had estimates of small
270 DM production from the last harvest to growth cessation in fall. Time of end cessation
271 was set to the day when 7-d mean temperature was below 5°C. Thereafter LAI remained
272 at about 0.8.

273

274 INSERT TABLE 3 HERE

275

276 *2.3. The GHG emissions intensities and sensitivity tests*

277 The GHG emission intensities were calculated for individual farms by relating the
278 estimated total farm GHG emissions (CO₂eq) to the main products of milk (kg FPCM;
279 Tyrell and Reid, 1965) and meat (kg CW) from culled cows and young bulls. The model
280 estimated enteric CH₄, and manure CH₄ and N₂O for each category of animal:
281 multiparous lactating cows, primiparous cows, non-lactating (dry) cows, heifers < 1 year,
282 heifers > 1 year, finishing bulls < 1 year, finishing bulls > 1 year, and calves. The
283 emissions for each individual class of animal were then assigned to two groups: (1) cows
284 and replacement heifers (includes lactating and non-lactating primi- and multiparous
285 cows and all heifers and calves up to 100 kg liveweight, LW), and (2) finishing bulls >
286 100 kg LW. The N₂O emissions from soil, CO₂ emissions or sequestration related to soil
287 C change, the CO₂ emissions related to direct and indirect energy use, and the total
288 CO₂eq for purchased feed were distributed to the two animal groups according to the
289 proportions of feed resources consumed by each group. These proportions were
290 calculated based on DMI and the proportions of forage and concentrate in the diet of the
291 groups. The emissions from the calves within group 1 were split between the females and
292 males, with the emissions for the male calves transferred to group 2, which comprised the
293 finishing bulls.

294 Within group 1 the fraction allocated to milk (AR_{milk}) was determined based on
295 the proportion of the herd's DMI required to supply the net energy required for FPCM
296 production (F_L , kg DMI year⁻¹) relative to the total DMI required to the supply the energy

297 for milk production plus the energy required for pregnancy and weight gain (F_G , kg DMI
298 year⁻¹), similar to the basis for the empirical relationship of IDF (2010) according to
299 Thoma et al. (2012):

300

$$301 \quad AR_{milk} = \sum_{\substack{\text{lactating} \\ \text{herd}}} F_L / \left(\sum_{\substack{\text{lactating} \\ \text{herd}}} F_L + \sum_{\substack{\text{beef} \\ \text{culls}}} F_G \right)$$

302

303 The calculated AR_{milk} were compared with the allocation ratios (AR) to milk determined
304 by empirical relationships of IDF (2010), in which AR to milk were predicted from the
305 beef milk ratio (BMR) as defined as kg beef (LW) sold per kg FPCM; $AR_{IDF} = 1 -$
306 $5.7714 \times BMR$.

307 To explore causes of variation in the estimated GHG emission intensities among
308 farms, simple linear regressions were calculated between the estimated intensities and the
309 largest sources of emission, selected model input data, and gross margin per kg milk sold
310 (not corrected for fat and protein concentrations) and gross margin per kg CW sold. The
311 gross margins specified for milk production and finishing of young bulls were obtained
312 for the individual farms from Tine (2009). The gross margins were calculated separately
313 for milk production and finishing of young bulls as the gross income minus production
314 costs. The on-farm gross incomes used were exclusive of governmental payments.

315 A sensitivity analysis was performed to evaluate the impacts of possible errors
316 and changes in selected emission factors perceived to be most important: CH₄ conversion
317 factor (Y_m), IPCC (2006) manure N₂O emission factor, IPCC (2006) N₂O emission
318 factor, ICBM yearly $rw \times rT$ index for external influence on soil C change, the emission

319 factor for fertiliser manufacturing (DNV, 2010), and the combined direct and indirect
320 emission factor for fuel use. As a base-case for the sensitivity analysis, the farm with the
321 emission intensity closest to the average GHG emission intensity was chosen. By varying
322 one parameter at a time, the emission intensities were re-estimated and related to the
323 base-case output. This approach enabled calculation of sensitivity elasticities expressed
324 as the percentage change in the GHG emission intensities caused by a one percentage
325 change in the selected key model parameters. The sensitivity of AR_{milk} , including its
326 impact on the GHG emission intensities, to level of milk production was calculated for
327 the base-case farm by varying milk production per cow without changing the feed
328 conversion efficiencies for milk production and growth.

329

330 **3. Results**

331 The average GHG intensities for the 30 dairy farms were estimated as: 1.02 kg
332 $\text{CO}_2\text{eq kg}^{-1}$ FPCM, 21.67 kg $\text{CO}_2\text{eq kg}^{-1}$ CW sold as culled cows and heifers, and 17.25
333 kg $\text{CO}_2\text{eq kg}^{-1}$ CW sold as young bulls (Table 4). On average, enteric CH_4 contributed
334 most to total GHG emissions; it was the largest source both for milk and meat production,
335 accounting for 0.39 kg $\text{CO}_2\text{eq kg}^{-1}$ FPCM, 8.34 kg $\text{CO}_2\text{eq kg}^{-1}$ CW for culled cows and
336 heifers, and 6.84 kg $\text{CO}_2\text{eq kg}^{-1}$ CW for young bulls. The second largest source was soil
337 N_2O , accounting for 0.21 kg $\text{CO}_2\text{eq kg}^{-1}$ FPCM, 4.37 kg $\text{CO}_2\text{eq kg}^{-1}$ CW sold as culled
338 cows and heifers, and 3.08 kg $\text{CO}_2\text{eq kg}^{-1}$ CW sold as finished young bulls. The total
339 direct emissions from manure were similar in magnitude to soil N_2O emissions. The soil
340 C balance was on average slightly positive (i.e., sequestration). The on-farm emission
341 from fuel use was on average the smallest GHG emission source, accounting for 0.05 kg

342 CO₂eq kg⁻¹ FPCM, 1.09 kg CO₂eq kg⁻¹ CW sold as culled cows and heifers, and 0.75 kg
343 CO₂eq kg⁻¹ CW sold as finished young bulls. Of the total farm GHG emissions, the direct
344 emissions from animals, including enteric CH₄ and manure CH₄ and N₂O, accounted for
345 about 56% of the estimated emissions.

346

347

INSERT TABLE 4 HERE

348

349 The calculated AR were close to those estimated using the IDF (2010) equation;
350 for 60% of the farms the deviations were equal to or less than 5% (Fig 1). Thus, the use
351 of the IDF (2010) predicted AR would on average give an estimate of CO₂eq kg⁻¹ FPCM
352 close to our estimates using a DMI based calculated AR_{milk}.

353

INSERT FIG 1 HERE

354

355 There was large variation in estimated GHG emission intensities among farms
356 (Table 4). The maximum GHG emission per kg FPCM was 1.7 times higher than the
357 minimum, a difference of 0.56 kg CO₂eq kg⁻¹ FPCM. For the GHG emissions per kg CW
358 sold, the maximum levels were three and two times higher than the maximum levels for
359 culled cows/heifers and young bulls, respectively, with differences of 25.5 and 11.2 kg
360 CO₂eq kg⁻¹ CW sold, respectively. The variation in the estimated soil N₂O emissions was
361 the source that contributed most to the total variation in GHG emissions among the
362 farms. The difference between the minimum and the maximum levels for soil N₂O
363 emissions was 0.31 kg CO₂eq kg⁻¹ FPCM, and 6.44 and 6.48 kg CO₂eq kg⁻¹ CW sold as
364 culled cows/ heifers and young bulls, respectively. Soil C change was the second largest

365 cause of variation, with differences between the minimum and the maximum levels of
366 0.23 kg CO₂eq kg⁻¹ FPCM, 6.87 kg CO₂eq kg⁻¹ CW sold as culled cows and heifers, and
367 3.10 kg CO₂eq kg⁻¹ CW sold as finished bulls.

368 In general, higher GHG emissions per kg FPCM could be explained by higher
369 emissions from soil N₂O (regression slope 0.40, r² = 0.55), soil C loss (regression slope
370 0.32, r² = 0.49), and indirect energy use (regression slope 0.18, r² = 0.51) (Fig 2 A),
371 whereas the variation in enteric CH₄ was not significantly correlated to the variation in
372 total GHG emissions per kg FPCM (regression slope 0.04, r² = 0.06). The consequence
373 of this is that the proportion of emissions caused by enteric CH₄ was lower at the farms
374 with higher GHG emissions per kg FPCM. Despite the decline in the relative contribution
375 of enteric CH₄ with increased GHG intensity of FPCM, enteric CH₄ emissions remained
376 the highest among sources. Similar trends were estimated for the GHG emission per kg
377 CW sold of finished young bulls (Fig 2 B). The relative increase in emissions from soil
378 N₂O was the highest (regression slope 0.39, r² = 0.54), followed by indirect energy use
379 (regression slope 0.16, r² = 0.72), and soil C loss (regression slope 0.14, r² = 0.19),
380 whereas enteric CH₄ only increased slightly (regression slope 0.05, r² = 0.01) with
381 increasing GHG emission per kg CW sold as young bulls.

382

383

INSERT FIG 2 HERE

384

385 Examination of the correlations between selected farm data and the estimated
386 emission intensities per kg FPCM or per kg CW sold as young bulls revealed few strong
387 relationships (Fig 3). There was an increase in GHG emission intensity per kg FPCM

388 with increased use of N fertilizer per ha of grass forage production ($r^2 = 0.16$), but no
389 significant relationship was observed between GHG emission intensity per kg FPCM and
390 milk yield per cow or gross margin per litre of milk. Similar relationships were found for
391 the estimated emission intensities per kg CW sold as young bulls (Fig 3). There was an
392 increasing emission intensity with a higher rate of N fertilizer per ha in grass forage
393 production ($r^2 = 0.28$), whereas no relationship was observed for daily LW gain or gross
394 margin per kg CW sold as young bulls.

395

396

INSERT FIG 3 HERE

397

398 A farm that had GHG emission intensities close to the mean levels was chosen as
399 a base-case for the sensitivity analysis. The emission intensities of that farm were 1.02 kg
400 CO₂eq kg⁻¹ FPCM, 18.65 kg CO₂eq kg⁻¹ CW culled cows/heifers, and 20.84 kg CO₂eq
401 kg⁻¹ CW young bulls sold; the farm's AR_{milk} was 0.67.

402

403

INSERT TABLE 5 HERE

404

405 Among the sensitivity elasticities the highest one was in the CH₄ conversion
406 factor (i.e., Y_m) (Table 5). Reliable estimates of Y_m for a given farm are thus very
407 crucial for the assessment of the farm's GHG emission intensities. Moreover, diets and
408 additives that reduce Y_m are therefore effective measures to mitigate the whole farm
409 GHG emission intensities; e.g., a measure that reduces the Y_m by 20% reduces the GHG
410 per kg FPCM by 7.4% and the GHG per kg CW young bulls sold by 7.8%. Estimated

411 GHG per kg FPCM was moderately sensitive to changes in the IPCC (2006) manure N₂O
412 emission factor, IPCC (2006) soil N₂O emission factor, and the ICBM yearly $r_w \times r_T$
413 index of external influence on soil C change, ranging from 0.10 to 0.17% change in
414 intensity per one percentage change in those parameters. Whereas the error in the $r_w \times r_T$
415 factor might not be larger than $\pm 5\%$, the range of error of the IPCC (2006) soil N₂O
416 factor is considered to be as large as $\pm 95\%$. As the effect of a change in the soil N₂O
417 emission factor in our model is linear, the effect of a $\pm 95\%$ error can be estimated to
418 cause an error of $\pm 14.3\%$ in the total GHG emission per kg FPCM. The sensitivity
419 elasticities of the emissions factors related to fuel use and manufacturing were small. A
420 10% error in one of these factors (i.e., a combined emission factor for fuel of 3.3 instead
421 of 3.0 kg CO₂ per litre or an emission factor for manufacturing of 4.4 instead of 4.0 kg
422 CO₂ per kg N in fertiliser) would increase the GHG emission intensity by 0.4% and 0.5%
423 for FPCM and kg CW of young bulls sold, respectively.

424

425

INSERT FIG 4 HERE

426

427 There was a non-linear response in the AR_{milk} for changes in the level of milk
428 production (Fig. 4). A 10% increase in herd milk yield gave an increase in the AR_{milk} of
429 3% accompanied by a decrease in the GHG emissions intensities both for milk and beef
430 by 5% as the emissions related to animal maintenance were distributed to a larger
431 quantity of product.

432

433 **4. Discussion**

434 The foundation of the HolosNor model presented herein derives from approaches
435 developed by the IPCC for estimating country specific GHG inventories. Further the
436 holistic approach of livestock farms discussed by Janzen (2011) on the basis of the
437 Canadian Holos model has provided inspiration and guidelines. The IPCC approach has
438 been used by most whole farm GHG models of dairy and beef production systems
439 (Crosson et al., 2011). Thus, our results can be compared with the range of estimates of
440 GHG emissions per kg product as presented by Crosson et al. (2011), who summarized
441 the findings of 35 whole farm modelling studies (from 31 published papers) of beef and
442 dairy cattle production systems. However, it must be recognized that there are inevitable
443 differences in quality of farm data, boundaries assumed, emission factors applied and co-
444 production allocation approaches among the studies. The average GHG emission per kg
445 milk reported by Crosson et al. (2011) was 1.02 and the median value was 1.00, which is
446 similar to the average (1.02 kg CO₂eq kg⁻¹ FPCM) and median (1.01 kg CO₂eq kg⁻¹
447 FPCM) we report for the 30 Norwegian farms. Of the studies reported by Crosson et al.
448 (2011), those by Cederberg and Stadig (2003) and Casey and Holden (2005) are the most
449 relevant ones for comparison with our results as these studies represent grass-based dairy
450 production systems of north-western Europe, Sweden and Ireland, respectively. Our
451 average GHG is very similar to theirs; 1.05 and 1.08 kg CO₂eq kg⁻¹ energy corrected
452 milk [ECM; Tyrrell and Reid, 1965], respectively, for Swedish and Irish milk production.
453 The main difference is that their estimates do not include soil C change. By excluding
454 soil C change from our estimate the average GHG emission per kg FPCM would be 1.05
455 kg CO₂ eq. The recent study of Vellinga et al. (2011) of 24 grass-based Dutch dairy farms
456 estimated an average of 1.08 kg CO₂eq kg⁻¹ milk (not corrected to ECM or FPCM), not

457 including soil C change and without allocation. Similarly, in a study of Danish dairy
458 production the emission intensity of was 1.05 kg CO₂eq kg⁻¹ ECM, with allocation to
459 meat and milk (Kristensen et al., 2011). These two European studies were based on
460 actual data from individual farms, similar to our study.

461 The range of the 35 estimates of emission intensity of milk production reported by
462 Crosson et al. (2011) was from 0.46 to 1.57 kg CO₂eq kg⁻¹ milk, a range that is much
463 wider than that estimated for our 30 Norwegian farms (Table 4). However, it must be
464 recognized that studies reported by Crosson et al. (2011) were based on slightly different
465 methodologies than that used in our study and represented different farming systems
466 world-wide, whereas our systems analysis represents grass-based dairy production in
467 northern Europe. Thus, the range of our estimates 0.82 – 1.36 kg CO₂eq kg⁻¹ FPCM
468 reflects a considerable mitigation potential for Norwegian dairy farms. This variation in
469 GHG emission intensity is similar to ranges reported by Casey and Holden (2005; 0.92 –
470 1.51 kg CO₂eq kg⁻¹ ECM) for grass-based Irish dairy farms, Vellinga et al. (2011; 0.90 –
471 1.30 kg CO₂eq kg⁻¹ milk) for grass-based Dutch dairy farms; and Kristensen et al. (2011;
472 0.83 – 1.22 kg CO₂eq kg⁻¹ ECM) for grass-maize-based Danish dairy farms.

473 Few investigations of GHG emission per kg CW of finishing dairy bulls have
474 been undertaken (Crosson et al., 2011); estimates range from 15.6 (Cederberg and Stadig,
475 2003) to 19.9 kg CO₂ eq kg⁻¹ CW (Nguyen et al., 2010). Other estimates of kg CO₂eq per
476 kg CW reported for the finishing of dairy bulls are 15.8 (Williams et al., 2006), and 16.0
477 and 17.9 (Nguyen et al., 2010). Casey and Holden (2006) estimated kg CO₂eq kg⁻¹ LW of
478 the finishing of dairy bulls to range from 7.2 to 11.3 which is similar to those of Nguyen
479 et al. (2010) if scaled to the functional unit of kg CW. None of these estimates included

480 soil C change. The average GHG emissions per kg CW estimated for our Norwegian
481 farms of 17.8 kg CO₂eq kg⁻¹ CW, excluding soil C change (Table 4), fits well into the
482 range of those western European estimates. The average over the 31 modelling studies
483 presented by Crosson et al. (2011) was 21.85 kg CO₂eq kg⁻¹ CW and the median was
484 21.57 kg CO₂eq kg⁻¹ CW, which is close to the average (21.67 kg CO₂eq kg⁻¹ CW) and
485 median (19.79 kg CO₂eq kg⁻¹ CW) values for culled cows and heifers for the 30
486 Norwegian farms (Table 4). Similar to the observation for GHG emission intensities of
487 FPCM, GHG emission intensity of CW is strongly affected by the AR_{milk}. Without any
488 allocation to beef the average GHG emission intensity for FPCM would have been 1.45
489 kg CO₂eq kg⁻¹ FPCM and the GHG emission intensity of CW sold of culled cows and
490 heifers would have been zero, which would have been unreasonable. As the BMR for our
491 farms were out of the range used to establish the empirical relationship used by IDF
492 (2010) we calculated AR_{milk} based on a general method suggested by Thoma et al.
493 (2012). When the empirical relationships of IDF (2010) were extrapolated to include the
494 BMR observed for our farms, our calculated AR_{milk} values were close to that of IDF
495 (2010). This suggests IDF (2010) to be appropriate for Norwegian farms, if such an
496 empirical relationship should be used.

497 The IDF (2010) allocation approach was used in our study because it has been
498 recommended by the global dairy industry; it was not our intent to develop a new
499 approach. As the Norwegian red cattle is bred as a dual purpose breed (Sodeland et al.,
500 2011), it was necessary to allocate emissions between meat and milk. The dual purpose of
501 the Norwegian red cattle is of importance as meat from dairy herds (males, surplus
502 heifers and culled dairy cows) constitutes as much as 75% of beef production in Norway

503 (Statistics Norway, 2010). However, it must be recognized that IDF (2010) biophysical
504 approach implies a bias towards allocation of GHG emissions from milk production to
505 beef production from culled cows and heifers. The calculation of AR attributes all the net
506 energy required for pregnancy to beef (for calf development), yet parturition is a
507 prerequisite for lactation. In theory, mitigation of GHG emission per kg milk and beef
508 can be achieved by increasing productivity (i.e., milk yield per cow and year or increased
509 CW per cow and year). For example, based on the responses in Fig. 4 an increase of milk
510 yield by ten per cent would reduce the emission to 0.97 and 16.39 kg CO₂eq kg⁻¹ product
511 as FPCM and CW sold as culled cows, respectively. As the milk yield per cow and year
512 is considerably lower in Norway than under similar production systems in Sweden and
513 Finland and the finishing of young dairy bulls on Norwegian farms is far from optimal
514 (Bonesmo and Randby, 2011) mitigation options for both in milk production and beef
515 production from the dairy herds are feasible. However, in a country with milk quotas, as
516 in Norway, an increase in milk yield would result in fewer dairy cows and less calves for
517 beef production. If this loss in beef production were to be replaced by a suckler cow type
518 beef production system, the net result may not actually lower total GHG emissions from
519 Norwegian agriculture. As the variation among the farms was higher for the GHG per kg
520 product for beef production than for milk production (Table 4), a large mitigation
521 potential may be possible for meat production under this system.

522 Although theoretically, increasing animal productivity should reduce GHG
523 emission per kg milk and beef, studies that use real farm data indicate that this is not
524 always the case. Using farm data, Vellinga et al. (2011) found no reduction in GHG per
525 kg milk when production exceeded 6500 kg milk per cow and year. Similarly, our study

526 showed no significant relationship between milk yield and GHG emission intensity or
527 between daily LW gain and GHG emission intensity (Fig. 3). Contradictory to what was
528 observed at Norwegian crop farms (Bonesmo et al., 2012), no significant relationship
529 between gross margin per unit of product and GHG emission was found for the 30 dairy
530 farms. In crop production, the direct soil N₂O emission is the largest GHG and N
531 fertilizer is the major input factor and cost. Dairy production is more complex and no
532 single input is dominant for the net GHG emissions.

533 The range of enteric CH₄ emissions (0.36 - 0.45 CO₂eq kg⁻¹ FPCM), were within
534 the range of 0.35 – 0.58 CO₂eq kg⁻¹ ECM reported for Irish dairy production (Casey and
535 Holden, 2005). Our estimated Y_m value for milking cows was on average 0.058 which
536 was considerably higher than that of 0.054 found by Patel et al. (2011) for cows fed with
537 70% (DM basis) silage of timothy and meadow fescue and 30% barley based concentrate.
538 For the 30 farms in our study, the average percentage of concentrate in the dietary DM
539 was 35%, but the silage qualities used by these farms were lower than that used in the
540 experiments of Patel et al. (2011). Bannink (2011) estimated enteric CH₄ from dairy cows
541 fed grass and concentrate using a dynamic, mechanistic model of the fermentation
542 process in the rumen and large intestine. Based on the result of Bannink (2011), a
543 relationship between enteric CH₄ g per kg FPCM and kg fat corrected milk (FCM) can be
544 derived: $24.12 - 0.386 \times \text{kg}^{-1} \text{ FCM cow}^{-1} \text{ d}^{-1}$, $r^2 = 0.90$. Using this equation, our estimates
545 would on average be 7% higher than those we reported using the IPCC (2006)
546 methodology (as adapted by Little et al., 2008 and Beauchemin et al., 2010); average
547 enteric CH₄ production for our farms was 15.61 g CH₄ kg⁻¹ FPCM. Taking into account
548 the uncertainty in DMI and the Y_m value, and the difference in the approaches, a 7%

549 divergence is acceptable. The variation in CH₄ emissions among farms demonstrates
550 potential for mitigation. However, as stated by Vellinga et al. (2011) the mitigation
551 options in a complex biological production of milk and beef must be carefully evaluated.
552 For example, using our estimated sensitivity elasticity for the change in Y_m, a significant
553 increase in the grass silage digestibility such that Y_m reaches the level of those estimated
554 for grass silage by Patel et al. (2011) would reduce the emissions by to 0.97 – 1.01 kg
555 CO₂eq kg⁻¹ FPCM and 16.44 – 17.02 kg CO₂eq kg⁻¹ CW sold as young bulls depending
556 on the proportion of concentrate fed.

557 Both the level of, and the variation in, the total N₂O emission among farms were
558 higher in our study than in those reported by others; the ranges of 0.1 – 0.4 kg total N₂O
559 emissions in CO₂eq per kg milk for Dutch farms (Vellinga et al., 2011) and of 0.2 – 0.4
560 kg total N₂O emissions in CO₂eq per kg ECM for Danish farms (Kristensen et al., 2011)
561 were comparable with the range of the soil N₂O (not including N₂O from manure storage)
562 per kg FPCM for our farms (Table 4). The N fertilizer use per area unit is higher in
563 Norway than in most other European countries (Eurostat, 2011). Yet the high variation in
564 direct N₂O emissions among farms, and also the significant relationship between N
565 fertilizer application per ha and the GHG emission intensities (Fig. 4), suggests options
566 for mitigation. However, the effect of a reduction in N fertilization rate is hard to predict
567 as it depends on how close the farm is to optimum N use (Vellinga et al., 2011). Using
568 our method for estimating farm specific soil N₂O emissions (Table 1), the estimates were
569 2% lower than using the IPCC emission factor of 0.01 kg N₂O kg⁻¹ N supplied to soil.
570 The soils were cold, lowering the N₂O emissions, and wet, increasing the N₂O emission,
571 such that the multiplicative soil moisture and temperature index of the farms was on

572 average 0.95, ranging from 0.78 in winter to 1.12 in summer, resulting in a 2% lower
573 estimate compared with use of the IPCC emission factor because more N was supplied to
574 the soil in summer than in winter. Although the average impact was small, the farm
575 specific impact was significant; the farm specific index ranged from 0.73 to 1.14.

576 Emissions of CH₄ and N₂O from manure storage were together the third largest
577 source (Table 4). Using our approach (Table 1), estimates of CH₄ emissions from manure
578 storage were 4% higher than if estimated using the emission factor (average annual rate)
579 of Sommer et al. (2004), and the estimates of manure N₂O emissions were 1% lower than
580 had the emission factor of Hansen et al. (2006) been used. As the work of Sommer et al.
581 (2004) and Hansen et al. (2006) are specific to manure management emissions including
582 measurements and the development of detail models, it is reassuring that our estimates
583 are close to those obtained by using the recommendations from their works. Further, the
584 average (0.18 kg CO₂eq kg⁻¹ FPCM) and range (0.13 - 0.23 kg CO₂eq kg⁻¹ FPCM) of
585 manure related emissions were comparable with those of Irish dairy production (Casey
586 and Holden, 2005); average 0.22 and range 0.16 – 0.35 kg CO₂eq kg⁻¹ ECM.

587 By integrating the ICBM model of Andrén et al. (2004) into our model, soil C
588 change of the individual farms could be estimated (Table 4, Fig. 2). Use of the ICBM
589 factors for ley was appropriate in our study because the ICMB factors refer to a classical
590 Scandinavian grass-crop rotation of only a few years in length (usually 2 to 6 years with
591 grass). In the current study, farms that had perennial grass production only had soil C
592 gain accounting for -0.08 kg CO₂ eq per kg FPCM, whereas for the farms that also grew
593 crops (annual grain crops) had soil C loss accounting for 0.01 kg CO₂ eq per kg FPCM
594 (p < 0.01). On average, soil C change for the farms in our study was close to zero, which

595 corresponds to equilibrium, and was due to the assumption of continuous grass or crop-
596 grass rotation for 100 years. Thus, the variation among farms was mostly caused by the
597 weather conditions of the specific year. Based on similar assumptions, most other studies
598 do not include soil C change (Crosson et al., 2011) although the steady-state concept for
599 soil C for farms growing grass has been questioned (e.g., Soussana et al., 2007).

600 On-farm emissions due to use of fuel was the smallest source (Table 4). The
601 estimated average of 0.05 and range of 0.01 - 0.14 kg CO₂ kg⁻¹ FPCM was similar to that
602 of Irish dairy production (Casey and Holden, 2005: average 0.1 and range 0.06 - 0.15 kg
603 CO₂ kg⁻¹ ECM). Although the lowest emission source, fuel use per kg FPCM is not
604 unimportant as it is consumption of a non-renewable energy source.

605

606

607 **5. Conclusion**

608

609 The study estimated large variation in GHG emission intensity among dairy farms
610 in Norway (0.82-1.36 kg CO₂eq kg⁻¹ FPCM and kg 11.75-22.90 CO₂eq kg⁻¹ CW young
611 bulls), and further it indicated a sensitivity of the emissions to mitigation measures.
612 Application of tactical mitigation options (i.e., options tailored to the strategy of a
613 specific farm) to lower GHG emission intensity of meat and milk production assumes a
614 significant variation within the production system. Thus, estimating this variation is
615 considered more important than exact quantification of an average GHG emission
616 intensity of dairy farming as such.

617 Production of milk and beef is a complex biological system, and mitigation
618 measures invariably involve trade-offs at the farm level. These trade-offs may not be
619 accounted for in single sensitivity analyses. Therefore, mitigation options are likely to be
620 most successful when introduced gradually. Accordingly, we conclude that rather than
621 focusing on single measures, a holistic system approach, based on the distinctness of each
622 production system, is needed.

623 The HolosNor model takes into account the interactions between the farm's
624 natural resource base and its management. Thus, the most valuable contribution of the
625 current work is the framework of an on-farm tool for assessing farm-specific mitigation
626 options of Norwegian dairy and beef production.

627

628

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864 **Table 1.**

865 Sources of GHG emissions, emission factors or equation used, and reference source.

Gas/source	Emission factor/ equation	Reference
<i>Methane</i>		
Enteric fermentation	$(0.065/ 55.64) \text{ kg CH}_4 \text{ (MJ gross energy intake)}^{-1}$	IPCC (2006)
Relative effect of digestibility (DE %) of feed	$1.769 - 0.01231 \times \text{DE}$	Little et al. (2008) ^a , Beauchemin et al. (2010) ^a
Stored manure, liquid/ slurry with natural crust cover	$(0.67 \times 0.24 \times 0.10) \text{ kg CH}_4 \text{ (kg volatile solids)}^{-1}$	IPCC (2006)
Pasture manure	$(0.67 \times 0.24 \times 0.01) \text{ kg CH}_4 \text{ (kg volatile solids)}^{-1}$	IPCC (2006)
<i>Direct nitrous oxide</i>		
Soil N inputs (includes land applied manure, grass and crop residue, synthetic N fertilizer, mineralized N)	$0.01 \text{ kg N}_2\text{O-N (kg N)}^{-1}$	IPCC (2006)
Relative effect of soil water filled pore space (WFPS mm)	$0.4573 + 0.01102 \times \text{WFPS}$	Sozanska et al. (2002) ^b , Bonesmo et al. (2012) ^b
Relative effect of soil temperature at 30 cm (ts30 °C)	$0.5862 + 0.03130 \times \text{ts30}$	Sozanska et al. (2002) ^b , Bonesmo et al. (2012) ^b
Stored manure, liquid/ slurry with natural crust cover	$0.005 \text{ kg N}_2\text{O-N (kg N)}^{-1}$	IPCC (2006)
Pasture manure	$0.02 \text{ kg N}_2\text{O-N (kg N)}^{-1}$	IPCC (2006)
<i>Indirect nitrous oxide</i>		
Soil N inputs (includes land applied manure, grass and crop residue, synthetic N fertilizer, mineralized N)	Leaching: $0.0075 \text{ kg N}_2\text{O-N (kg N)}^{-1}, \text{Frac}_{\text{leach}} 0.3$ Volatilization: $0.01 \text{ kg N}_2\text{O-N (kg N)}^{-1}, \text{Frac}_{\text{volatilization}} 0.1$	IPCC (2006), Little et al. (2008) ^c
Stored manure, liquid/ slurry with natural crust cover	Leaching: $0.0075 \text{ kg N}_2\text{O-N (kg N)}^{-1}, \text{Frac}_{\text{leach}} 0$ Volatilization: $0.01 \text{ kg N}_2\text{O-N (kg N)}^{-1}, \text{Frac}_{\text{volatilization}} 0.4$	IPCC (2006)
Pasture manure	Leaching: $0.0075 \text{ kg N}_2\text{O-N (kg N)}^{-1}, \text{Frac}_{\text{leach}} 0.3$ Volatilization: $0.01 \text{ kg N}_2\text{O-N (kg N)}^{-1}, \text{Frac}_{\text{volatilization}} 0.2$	IPCC (2006), Little et al. (2008) ^c
<i>Soil C change</i>		
Young soil C decomposition rate	0.8 year^{-1}	Andrén et al. (2004)
Old soil C decomposition rate	0.007 year^{-1}	Andrén et al. (2004)
Humification coefficient of grass and crop residue	0.13	Kätterer et al. (2008)
Humification coefficient of cattle manure	0.31	Kätterer et al. (2008)
<i>Direct energy</i>		
Diesel fuel use	$2.6 \text{ kg CO}_2 \text{ litre}^{-1}$	Raux (2010)
<i>Off-farm emissions</i>		
Manufacturing N-based synthetic compound fertilizer	$4 \text{ kg CO}_2 \text{ eq (kg N)}^{-1}$	DNV (2010)
Manufacturing pesticides	$0.069 \text{ kg CO}_2 \text{ eq (MJ pesticide energy)}^{-1}$	Audsley et al. (2009)
Manufacturing silage additives	$0.72 \text{ kg CO}_2 \text{ eq (kg CH}_2\text{O}_2)^{-1}$	Flysjö et al. (2008)
Production of diesel fuel	$0.4 \text{ kg CO}_2 \text{ eq litre}^{-1}$	Ökoinst (2010)
Production of electricity	$0.11 \text{ kg CO}_2 \text{ eq kWh}^{-1}$	Berglund et al. (2009)
Purchased soya meal	$0.93 \text{ kg CO}_2 \text{ eq (kg DM)}^{-1}$	Dalgaard et al. (2008)
Purchased barley grain	$0.62 \text{ kg CO}_2 \text{ eq (kg DM)}^{-1}$	Bonesmo et al. (2012)

^a Equation based on Little et al. (2008) and Beauchemin et al. (2010)

^b Equation derived by Bonesmo et al. (2012) using data from Sozanska et al. (2002)

^c Value simplified from equation given by Little et al. (2008)

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868 **Table 2.**

869 Animal, crop and fuel usage data for the 30 Norwegian dairy farms used to estimate GHG

870 emissions intensities.

Farm characteristics, units	n	Mean	Range [min, max]	Source of farm specific data
<i>Dairy, beef^a</i>				
Milk, yield, kg raw milk year ⁻¹	30	150517	[39636, 24393]	NILF (2009), Tine (2009)
Milk, fat content, %	30	4,11	[3.75, 4.38]	Tine (2009)
Milk, protein content, %	30	3,40	[3.28, 3.58]	Tine (2009)
Cows heifers, CW culled incl. sold live animals, kg year ⁻¹	30	3398	[815, 5860]	NILF (2009), Tine (2009)
Cows heifers, number culled incl. sold loss -bought, year ⁻¹	30	11	[0, 25]	NILF (2009), Tine (2009)
Cows, average number, year ⁻¹	30	25	[9, 38]	NILF (2009), Tine (2009)
Cows, average final LW, kg	30	539	[435, 619]	NILF (2009), Tine (2009)
Cows, concentrate total, kg DM year ⁻¹	30	44280	[16130, 89955]	Tine (2009)
Cows, time on pasture, %	30	30	[13, 44]	NILF (2009)
Heifers, average number, year ⁻¹	30	25	[5, 44]	NILF (2009), Tine (2009)
Heifers, concentrate total, kg DM year ⁻¹	30	6575	[1125, 17745]	Tine (2009)
Heifers, time on pasture, %	30	17	[0, 53]	NILF (2009)
Young bulls, number slaughtered, year ⁻¹	18	19	[8, 56]	NILF (2009), Tine (2009)
Young bulls, average final LW, kg	18	586	[248, 674]	NILF (2009), Tine (2009)
Young bulls, average slaughter age, months	18	18	[6.5, 22.5]	NILF (2009), Tine (2009)
Young bulls, concentrate total, kg DM year ⁻¹	18	23895	[7000, 55735]	Tine (2009)
<i>Energy, direct usage</i>				
Fuel, litre year ⁻¹	30	5495	[1685, 12980]	NILF (2009)
Electricity, kWh year ⁻¹	30	42990	[14675, 107410]	NILF (2009)
<i>Grass silage</i>				
Silage yield, kg DM year ⁻¹	30	164245	[37586, 386174]	NILF(2009)
Silage nutritive value, MJ NE _L kg ⁻¹ DM	30	5,87	[5.59, 6.00]	Tine (2009)
Silage additive, kg CH ₂ O ₂ year ⁻¹	30	770	[0, 2450]	NILF (2009)
Ley area, ha	30	30	[10, 57]	NILF (2009)
Ley synthetic fertilizer, kg N ha ⁻¹	30	100	[0, 215]	NILF (2009)
Ley pesticide, MJ ha ⁻¹	30	40	[0, 290]	NILF (2009)
<i>Crops^b</i>				
Barley area, ha	15	12	[2, 60]	NILF (2009)
Barley yield, kg DM ha ⁻¹	15	3330	[1390, 5730]	NILF (2009)
Barley synthetic fertilizer, kg N ha ⁻¹	15	60	[0, 120]	NILF (2009)
Barley reduced tillage, ratio	15	0,7	[0, 1]	NILF (2009)
Barley pesticide, MJ ha ⁻¹	15	144	[0, 356]	NILF (2009)
Oats area, ha	4	5	[2, 12]	NILF (2009)
Oats yield, kg DM ha ⁻¹	4	3670	[2550, 4330]	NILF (2009)
Oats synthetic fertilizer, kg N ha ⁻¹	4	57	[0, 80]	NILF (2009)
Oats reduced tillage, ratio	4	0,8	[0.6, 1.0]	NILF (2009)
Oats pesticide, MJ ha ⁻¹	4	144	[0, 268]	NILF (2009)
Spring wheat area, ha	8	10	[3, 25]	NILF (2009)
Spring wheat yield, kg DM ha ⁻¹	8	3760	[2460, 5620]	NILF (2009)
Spring wheat synthetic fertilizer, kg N ha ⁻¹	8	100	[20, 140]	NILF (2009)
Spring wheat reduced tillage, ratio	8	0,8	[0.4, 1.0]	NILF (2009)
Spring wheat pesticide, MJ ha ⁻¹	8	180	[0, 280]	NILF (2009)
Winter wheat area, ha	2	7	[6, 8]	NILF (2009)
Winter wheat yield, kg DM ha ⁻¹	2	5040	[3970, 6130]	NILF (2009)
Winter wheat synthetic fertilizer, kg N ha ⁻¹	2	125	[125, 125]	NILF (2009)
Winter wheat pesticide, MJ ha ⁻¹	2	427	[374, 481]	NILF (2009)
^a 18 of the 30 farms finished bulls				
^b 17 of the 30 farms grew field crops				

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873 **Table 3.**

874 Natural resource data for the 30 Norwegian dairy farms used to estimate GHG emissions
 875 intensities.

Farm characteristics, units	n	Grassland		Field crops		
		Mean	Range [min, max]	Mean	Range [min, max]	
Soil temperature at 30 cm depth ^a , winter, °C	30	0.7	[-0.9, 3.4]	17	0.7	[-0.3, 2.0]
Soil temperature at 30 cm depth, spring, °C	30	6.3	[2.7, 8.8]	17	7.3	[5.8, 9.4]
Soil temperature at 30 cm depth, summer, °C	30	14.3	[10.0, 16.6]	17	15.1	[13.6, 16.7]
Soil temperature at 30 cm depth, fall, °C	30	6.2	[3.7, 9.0]	17	6.3	[5.0, 8.3]
Water filled pore space ^b , winter, %	30	74	[59, 86]	17	76	[65, 86]
Water filled pore space, spring, %	30	61	[45, 75]	17	65	[56, 78]
Water filled pore space, summer, %	30	55	[33, 70]	17	61	[53, 72]
Water filled pore space, fall, %	30	72	[47, 84]	17	76	[62, 85]
$r_w \times r_T$ yearly ^c , dimensionless	30	1.41	[0.80, 1.90]	17	1.60	[1.34, 2.03]
Soil organic C, Mg ha ⁻¹	30	71.3	[40.3, 99.5]	17	71.9	[55.8, 97.6]

^a Estimated according to Kätterer and Andrén (2009)

^b Estimated according to Bonesmo et al. (2012)

^c Estimated according to Andrén et al. (2004)

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877 **Table 4.**

878 Mean, minimum, and maximum values of GHG emission intensities, expressed as kg
 879 CO₂eq kg⁻¹ fat and protein corrected milk (FPCM) and kg CO₂eq kg⁻¹ carcass weight
 880 (CW), for culled cows/heifers and for young bulls based on data from 30 Norwegian
 881 dairy farms in 2008. Values less than 0 indicate removal from the atmosphere (i.e., soil C
 882 gain).

	GHG emissions, kg CO ₂ eq kg ⁻¹ FPCM		GHG emissions, kg CO ₂ eq kg ⁻¹ CW culled cows and heifers		GHG emissions, kg CO ₂ eq kg ⁻¹ CW finished young bulls	
	Mean	Range [min, max]	Mean	Range [min, max]	Mean	Range [min, max]
Total GHGs	1.02	[0.82, 1.36]	21.67	[12, 37.46]	17.25	[11, 75, 22.90]
Enteric CH ₄	0.39	[0.36, 0.45]	8.34	[5.05, 15.44]	6.84	[4.12, 8.06]
Manure CH ₄ N ₂ O	0.18	[0.13, 0.23]	3.89	[2.62, 7.48]	2.98	[2.21, 3.59]
Soil N ₂ O	0.21	[0.11, 0.41]	4.37	[1.84, 8.27]	3.08	[0.29, 6.78]
Soil C change	-0.03	[-0.14, 0.10]	-0.82	[-4.79, 2.08]	-0.51	[-1.64, 1.45]
Off-farm barley, CO ₂ eq	0.06	[0.00, 0.13]	1.33	[0.00, 3.93]	1.26	[0.00, 4.11]
Off-farm soya, CO ₂ eq	0.09	[0.00, 0.17]	2.08	[0.00, 5.00]	1.88	[0.00, 5.22]
Indirect energy, CO ₂ eq	0.07	[0.00, 0.14]	1.39	[0.10, 3.01]	0.97	[0.09, 1.99]
Direct energy, CO ₂	0.05	[0.01, 0.11]	1.09	[0.33, 3.42]	0.75	[0.19, 1.45]

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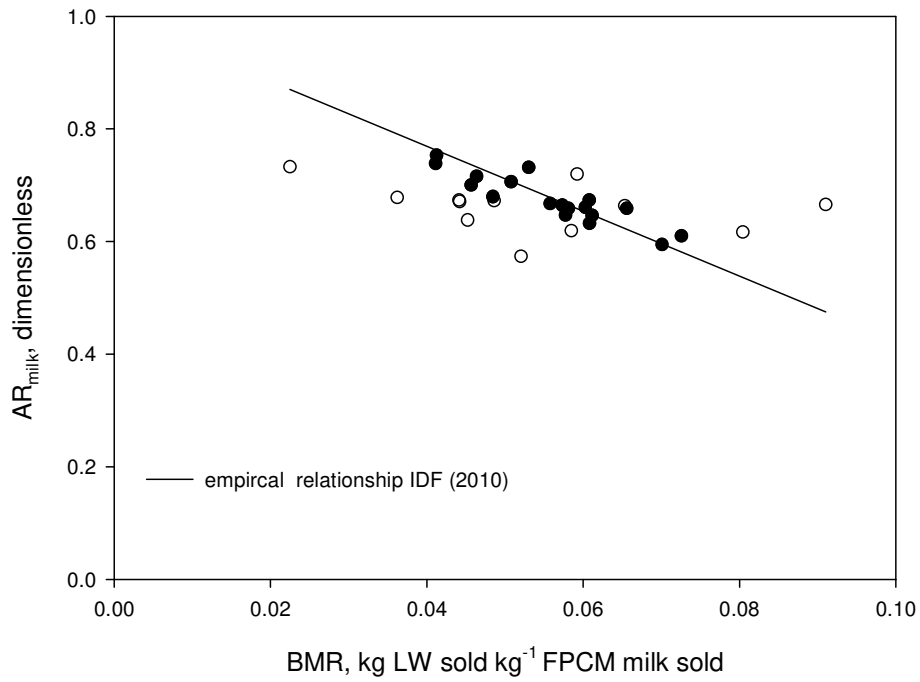
885 **Table 5.**

886 Sensitivity elasticities (%) for the effect of one percentage change in selected emission
 887 factors on the GHG emission intensities, kg CO₂eq kg⁻¹ FPCM and kg CO₂eq kg⁻¹ CW
 888 sold, young bulls.

Emission factor (EF)	Response	% change in kg CO ₂ eq kg ⁻¹ FPCM by 1% change in EF	% change in CO ₂ eq kg ⁻¹ CW sold, young bulls by 1 % change in EF
Enteric CH ₄ conversion factor, Y _m	Linear	0.37	0.39
Manure N ₂ O EF	Linear	0.10	0.04
IPCC soil N ₂ O EF	Linear	0.15	0.17
Soil C change external factor, r _w × r _T	Non-linear ^a	0.17	0.19
Manufacturing fertilizer EF	Linear	0.04	0.05
Fuel combined EF	Linear	0.04	0.05

889 ^aMean sensitivity elasticity (%) for the change +/- 10% of r_w × r_T

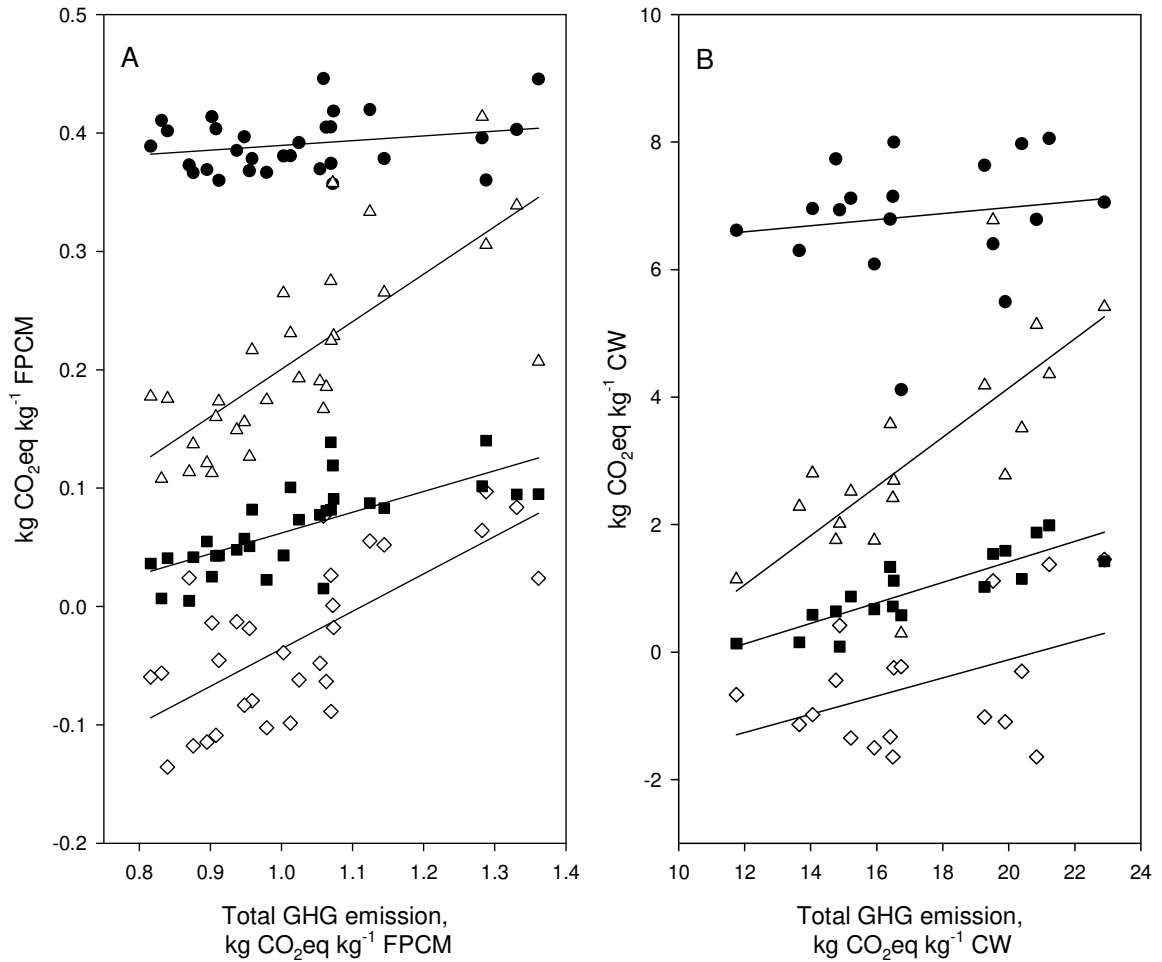
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893 **Fig 1.** Calculated feed based ratios for allocation (AR_{milk}) of GHG emissions to milk
894 (closed and open symbols) compared with empirical beef milk ratio (BMR) estimated AR
895 for 30 Norwegian dairy farms. Closed symbols represent AR_{milk} less or equal to 5%
896 deviation from the IDF (2010) equation.

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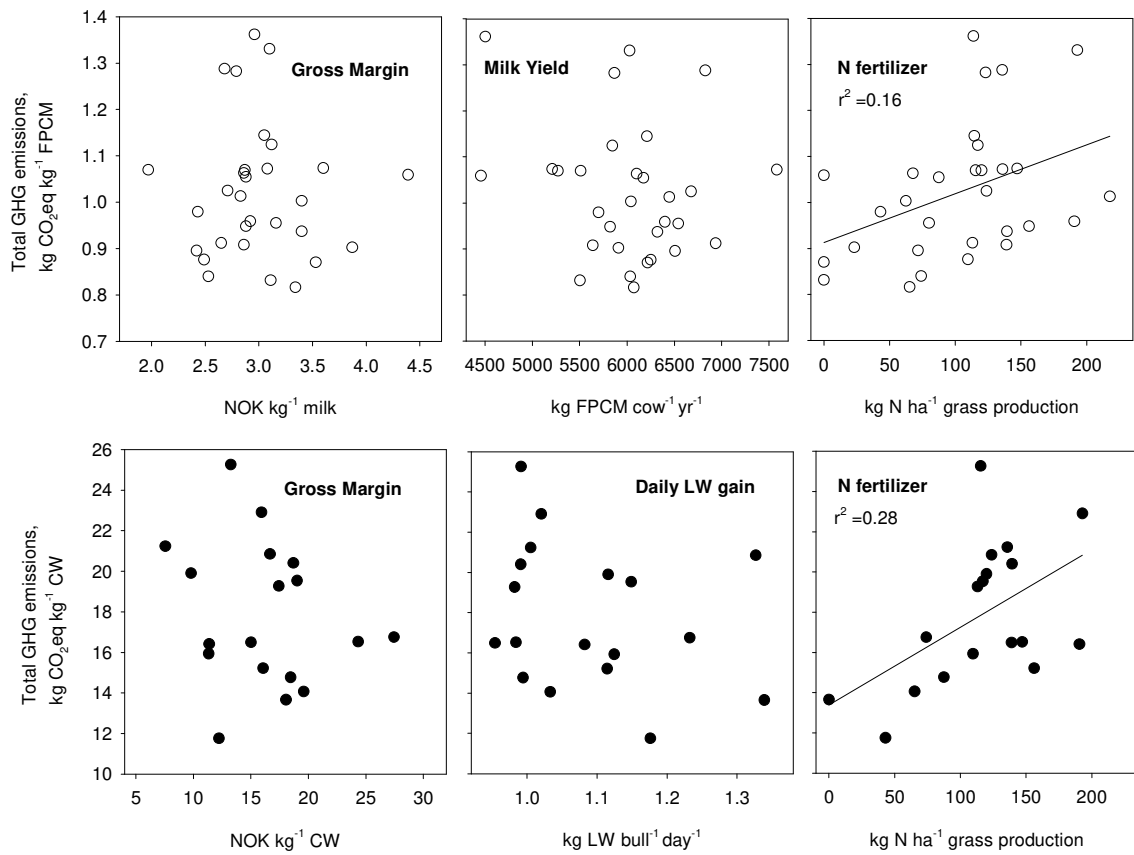


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900 **Fig 2.** Relationships between estimated sources of GHG emission and total GHG
 901 emission as kg CO₂eq kg⁻¹ FPCM (A) and kg CO₂eq kg⁻¹ CW sold as young bulls (B)
 902 based on a data set for 30 dairy farms; closed circles enteric CH₄, open triangles soil N₂O,
 903 closed squares indirect energy, open diamonds soil C change, solid lines indicate trends.

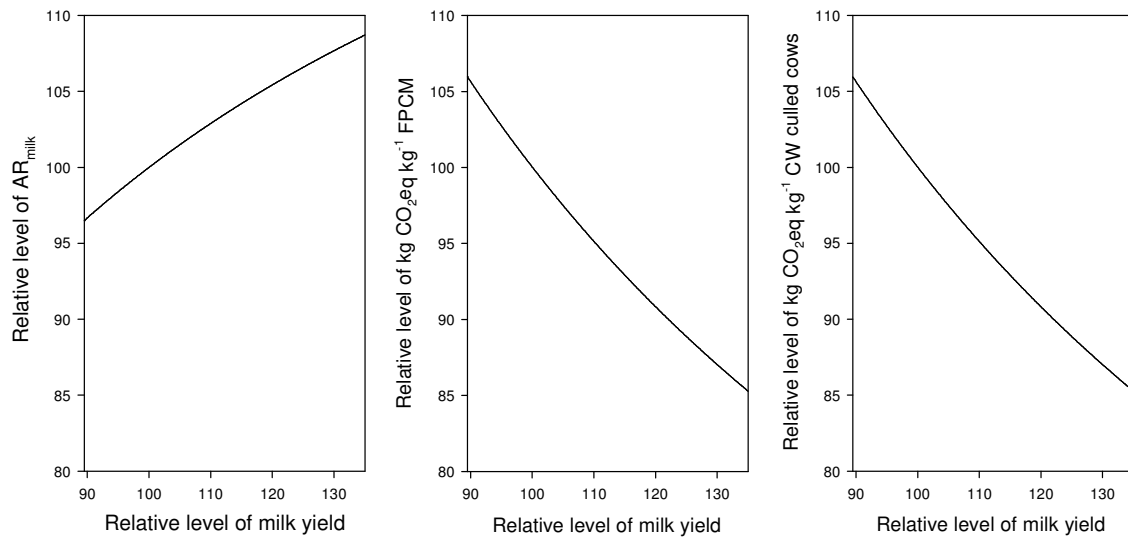
904 Values less than 0 indicate removal from atmosphere (i.e., soil C sequestration).

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Fig 3. Relationships between estimated GHG emission intensities as kg CO₂eq kg⁻¹ FPCM (open circles) and kg CO₂eq kg⁻¹ CW sold as young bulls (closed circles) in data from 30 dairy farms: economic efficiency as the gross margin (NOK kg⁻¹ FPCM and NOK kg⁻¹ CW), production intensity (kg milk yield cow⁻¹, daily LW gain bull⁻¹ d⁻¹); and grassland N fertilization rate (kg N ha⁻¹). Solid lines indicate trends.



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916 **Fig 4.** The sensitivity of AR_{milk}, including its impact on the GHG emission intensities, to
 917 level of milk production calculated by varying milk production per cow without changing
 918 the efficiencies for milk production and growth.

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