

1 **How do farm models compare when estimating greenhouse gas emissions**  
2 **from dairy cattle production?**

3 N.J. Hutchings<sup>1</sup>, Ş. Özkan Gülzari<sup>2,3</sup>, M. de Haan<sup>4</sup> and D. Sandars<sup>5</sup>

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5 <sup>1</sup> *Department of Agroecology, Aarhus University, Blichers Allé 20, P.O. Box 50, Tjele,*  
6 *8830 Denmark*

7 <sup>2</sup> *Department of Animal and Aquacultural Sciences, Faculty of Veterinary Medicine*  
8 *and Biosciences, Norwegian University of Life Sciences (NMBU), P.O. Box 5003, Ås,*  
9 *1430 Norway*

10 <sup>3</sup> *Norwegian Institute of Bioeconomy Research (NIBIO), P.O. Box 115, Ås 1431*  
11 *Norway*

12 <sup>4</sup> *Wageningen UR, Livestock Research, P.O. Box 338 Wageningen, 6700AH, The*  
13 *Netherlands*

14 <sup>5</sup> *School of Water, Energy, and Environment, Cranfield University, Bedford, MK43*  
15 *0AL UK*

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17 Corresponding author: Nicholas Hutchings. Email: [nick.hutchings@agro.au.dk](mailto:nick.hutchings@agro.au.dk)

18

19 Short title: Comparing dairy cattle farm model greenhouse emissions

20

21 **Abstract**

22 The European Union (EU) Effort Sharing Regulation (ESR) will require a 30%  
23 reduction in greenhouse gas (GHG) emissions by 2030 compared to 2005 from the  
24 sectors not included in the European Emissions Trading Scheme, including

25 agriculture. This will require the estimation of current and future emissions from  
26 agriculture, including dairy cattle production systems. Using a farm-scale model as  
27 part of a Tier 3 method for farm to national scales provides a more holistic and  
28 informative approach than IPCC (2006) Tier 2 but requires independent quality  
29 control. Comparing the results of using models to simulate a range of scenarios that  
30 explore an appropriate range of biophysical and management situations can support  
31 this process by providing a framework for placing model results in context. To assess  
32 the variation between models and the process of understanding differences,  
33 estimates of greenhouse gas (GHG) emissions from four farm-scale models  
34 (DairyWise, FarmAC, HolosNor and SFARMMOD) were calculated for eight dairy  
35 farming scenarios within a factorial design consisting of two climates (cool/dry and  
36 warm/wet) x two soil types (sandy and clayey) x two feeding systems (grass only and  
37 grass/maize). The milk yield per cow, follower:cow ratio, manure management  
38 system, N fertilisation and land area were standardised for all scenarios in order to  
39 associate the differences in the results with the model structure and function.  
40 Potential yield and application of available N in fertiliser and manure were specified  
41 separately for grass and maize. Significant differences between models were found  
42 in GHG emissions at the farm-scale and for most contributory sources, although  
43 there was no difference in the ranking of source magnitudes. The farm-scale GHG  
44 emissions, averaged over the four models, was 10.6 t carbon dioxide equivalents  
45 (CO<sub>2</sub>e) ha<sup>-1</sup> yr<sup>-1</sup>, with a range of 1.9 t CO<sub>2</sub>e ha<sup>-1</sup> yr<sup>-1</sup>. Even though key production  
46 characteristics were specified in the scenarios, there were still significant differences  
47 between models in the annual milk production ha<sup>-1</sup> and the amounts of N fertiliser  
48 and concentrate feed imported. This was because the models differed in their

49 description of biophysical responses and feedback mechanisms, and in the extent to  
50 which management functions were internalised. We conclude that comparing the  
51 results of different farm-scale models when applied to a range of scenarios would  
52 build confidence in their use in achieving ESR targets, justifying further investment in  
53 the development of a wider range of scenarios and software tools.

54

55

56 **Keywords:** dairy cattle, farm-scale, model, greenhouse gas

57

## 58 **Implications**

59 Farm-scale models can be used to document GHG emissions and predict the likely  
60 consequences of mitigation measures on both emissions and production. However,  
61 regulators and commercial organisations need assurance of the validity of their use.  
62 An inter-comparison of models should form part of this process.

63

## 64 **Introduction**

65 Globally, the livestock sector accounts for 14.5% of human-caused greenhouse gas  
66 emissions (GHG), producing 7.1 Gt of carbon dioxide equivalent (CO<sub>2</sub>e) emissions  
67 year<sup>-1</sup>, of which dairy farming contributes about 20% (Hagemann *et al.*, 2012).

68 European dairy production is over 150 million tonnes of milk and accounts for about  
69 15% of the value of all European agricultural production (European Commission,  
70 2017). However, it also accounts for about one third of GHG emissions from the  
71 European livestock sector (Bellarby *et al.*, 2013). The sources of direct on-farm GHG  
72 emissions are methane (CH<sub>4</sub>) from enteric fermentation and manure management,

73 and nitrous oxide (N<sub>2</sub>O) from manure management and the soil. In addition, there are  
74 indirect GHG emissions in the form of N<sub>2</sub>O, resulting from the nitrification and partial  
75 denitrification of reduced forms of nitrogen (N) that occur off-farm, either as a result  
76 of the atmospheric deposition of N from ammonia (NH<sub>3</sub>) volatilization from on-farm  
77 manure management and the soil, or from nitrate (NO<sub>3</sub><sup>-</sup>) leaching from the fields on  
78 the farm (IPCC, 2006). Finally, changes to the amount of C stored in the soil can act  
79 as a source or sink for CO<sub>2</sub>.

80 Hitherto, there has been limited regulatory pressure to reduce GHG emissions from  
81 agriculture, although there is increased interest from the food retail sector concerning  
82 their GHG emissions and that of their supply chains (e.g. Tesco PLC, 2016).

83 However, the European Union (EU) is currently in the process of supplementing its  
84 Effort Sharing Decision (European Commission, 2009) with an Effort Sharing  
85 Regulation (ESR; Erbach, 2016) that by 2030 compared to 2005, will reduce by 30%  
86 the GHG emissions from the sectors not included in the European Emissions Trading  
87 Scheme (agriculture, transport, buildings, small industry and waste). The agreement  
88 will place a heavier burden on the wealthier Member States and impose national  
89 Annual Emission Allocations but will allow some flexibility concerning the distribution  
90 of reduction burden between sectors and allow limited transfer or trading of Annual  
91 Emission Allocations. How the ESR will be implemented in individual Member States  
92 is unclear, including the proportion of the emission reduction allocated to agriculture  
93 and the extent to which there is the ability and willingness to utilise the flexibility  
94 mechanisms. However, since the ESR contains reduction targets for EU member  
95 states that range from 0 to 40%, significant reductions seem likely to be demanded  
96 from agriculture, especially for more wealthy Member States with large agricultural

97 sectors. Member States that decide they need to reduce agricultural GHG emissions  
98 will need to choose a method of implementing reduction measures and how these  
99 will be documented in their national GHG inventories. This could include devolving  
100 the choice of measures and GHG accounting to individual farms, and the use of farm  
101 typologies in their national GHG accounting.

102 Ruminant livestock farms in general, and dairy cattle farms in particular, typically rely  
103 heavily on on-farm crop production to supply animal feed. This leads to a substantial  
104 internal cycling of nutrients (Jarvis *et al.*, 2011), feedback effects between farm  
105 components (livestock, manure management etc.), and difficulty in obtaining the  
106 information concerning feed intake necessary to calculate the major sources of GHG  
107 emissions using the Tier 2 IPCC methodology. Member States will need to assess  
108 the cost and effectiveness of the mitigation measures needed to achieve the ESR  
109 reductions and report projected emissions (European Commission, 2013). As noted  
110 by Crosson *et al.* (2011), whole-farm systems models offer a more consistent  
111 approach than IPCC methodologies when assessing GHG emissions from such  
112 farms. This includes capturing feedback effects and allowing the consequences of  
113 mitigation measures on production and costs to be assessed.

114 A number of whole-farm cattle systems models have been developed (Del Prado *et*  
115 *al.*, 2013, Kipling *et al.*, 2016). At present, these models have mainly been used for  
116 exploratory purposes (e.g. Vellinga *et al.*, 2011), for which plausibility is an adequate  
117 criteria for the form of response functions and the quality of inputs and parameters.  
118 Exploration will remain a useful function but in the future, farm-scale models will also  
119 need to operate within an environment in Europe in which there is regulatory or  
120 commercial pressure to reduce emissions and in which the quality of emission

121 inventories at all scales is likely to be subject to increased scrutiny. Comparing  
122 modelled results with empirical data is not currently possible at the farm scale, given  
123 the technical and financial challenges (Brentrup *et al.*, 2000, McGinn, 2006). Quality  
124 assurance or review processes can therefore benefit from the comparison of results  
125 from different models when used to simulate a range of scenarios (e.g. as in Özkan  
126 Gülzari *et al.*, 2017 and Veltman *et al.*, 2017). Deviations in the results from new  
127 models or new versions of existing models compared to earlier simulations with the  
128 same scenarios can be investigated to assess whether they are scientifically credible  
129 or not.

130 In the study reported here, we use four farm-scale models to quantify GHG  
131 emissions, using eight scenarios of dairy cattle production that reflect the climates,  
132 soils and feeding systems of dairy cattle farms in two contrasting milk-producing  
133 areas of Europe. The aim was to quantify the variation between models in emissions  
134 from on-farm sources and to assess the process of identifying the differences in the  
135 structure and function of the models giving rise to such variations.

136

### 137 **Material and methods**

138 The models used were DairyWise, developed in The Netherlands (Schils *et al.*,  
139 2007), FarmAC, developed as part of an EU project (Hutchings and Kristensen,  
140 2015), HolosNor, developed in Norway (Bonesmo *et al.*, 2012), and SFARMMOD,  
141 developed in the United Kingdom (Annetts and Audsley, 2002). DairyWise and  
142 HolosNor are specifically dedicated to dairy farming whereas FarmAC and  
143 SFARMOD can simulate a wider range of farm types. The choice of models used  
144 depended on who could obtain funding via the Modelling European Agriculture with

145 Climate Change for Food Security (MACSUR) project ([www.macsur.eu](http://www.macsur.eu)). An overview  
146 of the models is given in Table 1, with additional details in the Supplementary  
147 Material. Some models could simulate off-farm GHG emissions, such as pre- or post-  
148 farm emissions, and/or emissions associated with the use of farm machinery.  
149 However, these emission sources are not part of the agricultural emissions in the  
150 ESR, so were omitted from the comparison. Changes in the carbon (C) sequestered  
151 in the soil are part of the ESR but since this could not be simulated by all models, it  
152 was also omitted from the comparison. Steady-state simulations with no change in  
153 the C sequestered were used for those models that included this aspect. Global  
154 warming potentials (GWP) of CH<sub>4</sub> and N<sub>2</sub>O are 28 and 265 times higher than that of  
155 CO<sub>2</sub>, respectively, for a given 100 year time horizon (Myhre *et al.*, 2013).

156 Table 1 here

### 157 *Scenarios*

158 Each model simulated eight scenarios within a factorial design consisting of two  
159 climates, two soil types, and two feeding systems. The two climates were cool with  
160 moderate rainfall (Eindhoven, The Netherlands; 'Cool') and warm with high rainfall  
161 (Santander, Spain; 'Warm'). The Cool climate had a mean annual temperature of 9.6  
162 °C and a mean annual precipitation of 757 mm. The Warm climate had a mean  
163 annual temperature 14.3 °C and a mean annual precipitation of 1268 mm. The  
164 characteristics of the Sandy soil were 60% sand, 10% silt, 30% clay and the Clayey  
165 soil were 10% sand, 45% silt, 45% clay. For both soil types, the pH >6, <7.5 and soil  
166 depth was 1 metre. For HolosNor, the maximum permissible clay content allowed by  
167 the model (35%) was used (A. O. Skjelvåg, Ås, 2016, personal communication).

168 The choice of scenarios was intended to provoke noticeable responses from the  
169 models whilst remaining within the range of conditions for European dairy production.  
170 The choice of climates was also determined by the need to access advice concerning  
171 climate-related farm management information. Grass has an energy:protein ratio that  
172 is sub-optimal for effective utilisation of the protein for milk production, so must be  
173 supplemented with an energy-rich feed when formulating diets. This is commonly  
174 provided using either an imported cereal or on-farm maize silage, so two cropping  
175 systems were simulated, one consisting of grass only and other of grass and maize  
176 silage.

177 The participants agreed a set of farm structure and management characteristics and  
178 parameters (Table 2). The GHG emissions intensity of milk production decreases  
179 with increasing annual milk production per cow (Casey and Holden, 2005, Gerber *et*  
180 *al.*, 2011), so it was necessary to standardise this factor. To avoid excessive  
181 externalising of GHG emissions through high imports of energy concentrates, we  
182 chose to simulate a production system with a moderate production of 7000 kg ECM  
183 cow<sup>-1</sup> year<sup>-1</sup>.

184

185 Table 2 here

186

187 Complete standardisation of scenarios was not possible as all models required  
188 additional model-specific inputs or parameters. To internalize model responses, the  
189 exchange of material with off-farm systems was minimized. This meant that within  
190 realistic constraints (e.g. maintaining a realistic balance between energy and protein  
191 in cattle diets), the amount of imported animal feed and manure and the export of



192 silage and manure was minimised. Since the milk yield per cow, the weight of the  
193 mature dairy cows and the number of young stock per mature dairy cow were  
194 standardised, the number of livestock that could be carried on the farm was  
195 determined by each model's prediction of (i) the diet necessary to achieve the  
196 specified milk yield and growth of immature livestock; and (ii) the capacity of the farm  
197 to produce roughage feed. HolosNor required the number of animals as an input;  
198 therefore, the number of animals in each scenario was inputted to HolosNor from  
199 FarmAC.

200 The statistical significance of the differences between models for the selected  
201 management variables and the estimated GHG emissions was determined using the  
202 Friedman test, (Friedman, 1940) followed by the post-hoc Nemenyi test (Nemenyi,  
203 1963). The analysis was undertaken using the Friedman.test and  
204 posthoc.friedman.nemenyi.test function from the PMCMR package (Pohlert, 2014) of  
205 R programming language. The corresponding analysis for differences between  
206 scenarios was determined using the anova function of the R programming language.  
207 Differences were considered significant if  $p < 0.05$  or less.

208

## 209 **Results**

210

### 211 *Production characteristics*

212 DairyWise predicted a significantly higher number of dairy cows could be maintained  
213 than the other models (Fig. 1A). This was not due to lower values for the DM intake  
214 necessary to achieve the prescribed production; cow DM intake was 16.5, 15.6, 17.6  
215 and 16.0 kg day<sup>-1</sup> for DairyWise, FarmAC, HolosNor and SFARMOD respectively and  
216 for the followers, 6.0, 5.7, 7.1 and 4.8 kg day<sup>-1</sup> respectively. The median milk

217 production values ranged from 10360 litres ha<sup>-1</sup> for DairyWise to 8835 litres ha<sup>-1</sup> for  
218 HolsNor. The variation between scenarios was greatest for FarmAC (HolsNor used  
219 the same livestock numbers as FarmAC). There were significant differences between  
220 models in the amounts of concentrate feed imported (Fig. 1B), reflecting the  
221 differences in the diet predicted or considered necessary to achieve the target milk  
222 production specified. The area dedicated to maize silage production on grass/maize  
223 farms was significantly lower for SFARMMOD than for the other models (Fig. 1C).  
224 Note that for DairyWise, the area would have been higher, had the model not  
225 included a cap of 20% of field area that could be allocated to maize cultivation. There  
226 were significant differences between models in the amounts of fertiliser N applied  
227 (Fig. 1D).

228

229 Fig 1 here

230

### 231 *Farm-scale GHG emissions*

232 Total GHG emissions expressed on an area basis ('area emission intensity'; kg CO<sub>2</sub>e  
233 ha<sup>-1</sup> year<sup>-1</sup>) were highest in DairyWise (Fig. 2A), significantly higher in relation to  
234 HolsNor and SFARMMOD, with the range between models equivalent to 18% of the  
235 mean of models. This mainly reflects the significantly higher number of livestock  
236 predicted by DairyWise, as can be seen by expressing emissions on the basis of a  
237 unit mass of milk ('milk emission intensity'; kg CO<sub>2</sub>e (kg ECM)<sup>-1</sup>); the range between  
238 models is reduced to 6% of the mean of models, although there were still significant  
239 differences between models (Fig 2B). To prevent variations in livestock number from  
240 masking other differences between the models, the emissions from the on-farm

241 sources will here be expressed as milk intensities rather than area intensities. Note  
242 that no allocation method was used when calculating the milk intensities (see  
243 Supplementary Material).

244

245 Figure 2 here

246

247 The enteric CH<sub>4</sub> emissions simulated by SFARMMOD were significantly greater than  
248 those by FarmAC and HolosNor (Fig. 3A). SFARMMOD estimates enteric CH<sub>4</sub>  
249 emissions from milk production, hence the lack of variation between scenarios. There  
250 were no significant differences between the estimates of field N<sub>2</sub>O emissions from the  
251 different models (Fig. 3B). The manure CH<sub>4</sub> emissions estimated by SFARMMOD  
252 were lower than those of the other models, significantly so compared to FarmAC  
253 (Fig. 3C). Manure N<sub>2</sub>O emissions (Fig. 3D) estimated by HolosNor were higher than  
254 those of the other models, significantly so compared to DairyWise and SFARMMOD.

255

256 Figures 3 here

257

258 There were significant differences between models for the N<sub>2</sub>O emissions from both  
259 NH<sub>3</sub> volatilisation and NO<sub>3</sub><sup>-</sup> leaching (Fig. 4). The emissions estimated by HolosNor  
260 were higher than by the other models, significantly so in some instances. For  
261 FarmAC, the emissions resulting from NO<sub>3</sub><sup>-</sup> leaching were particularly variable  
262 between scenarios. The variation in GHG emissions from different sources between  
263 models is shown in Table 3. For each source, the mean of the emissions for the four  
264 models is subtracted from the emission for the individual model. The differences

265 between models led to differences in the ranking of scenarios. DairyWise ranked the  
266 Cool climate higher than the Warm climate and thereafter grass only higher than  
267 grass/maize. FarmAC, HolosNor and SFARMMOD ranked grass only higher than  
268 grass/maize but there were no clear rankings for climate and soil.

269

270 Figure 4 and Table 3 here

271

### 272 *Differences between scenarios*

273 The production characteristics, and area and milk intensities for the different  
274 scenarios, averaged across models, are shown in Table 4. There were statistically  
275 significant differences between the feeding systems, with the grass only system  
276 requiring more concentrate feed (1.75 versus 1.13 Mg dry matter cow<sup>-1</sup> year<sup>-1</sup>),  
277 carrying a higher number of cows (69.3 versus 64.2 head) and receiving more N  
278 fertiliser (242 versus 232 kg N ha<sup>-1</sup> year<sup>-1</sup>). Significantly more N fertiliser was applied  
279 under the Warm climate than under the Cool (246 versus 228 kg ha<sup>-1</sup> year<sup>-1</sup>). The  
280 area emission intensity was around 11% greater for the grass only system than for  
281 the grass/maize (11.1 kg versus 10.0 kg CO<sub>2</sub>e ha<sup>-1</sup> year<sup>-1</sup>). When expressed as milk  
282 emission intensities (kg CO<sub>2</sub>e (kg ECM)<sup>-1</sup>), the emissions under the Cool climate  
283 were significantly greater than under the Warm climate for enteric CH<sub>4</sub> (0.673 versus  
284 0.669), manure CH<sub>4</sub> (0.259 versus 0.251), manure N<sub>2</sub>O (0.025 versus 0.017) and the  
285 indirect N<sub>2</sub>O emission resulting from NH<sub>3</sub> volatilisation (0.030 versus 0.028). The  
286 emissions for the Grass only were significantly greater than for the Grass/maize for  
287 enteric CH<sub>4</sub> (0.677 versus 0.666), soil N<sub>2</sub>O (0.264 versus 0.247), manure CH<sub>4</sub> (0.128  
288 versus 0.124), manure N<sub>2</sub>O (0.022 versus 0.020), and the indirect N<sub>2</sub>O emission

289 resulting from NH<sub>3</sub> volatilisation (0.030 versus 0.028). The indirect N<sub>2</sub>O emission from  
290 NO<sub>3</sub><sup>-</sup> leaching was significantly higher for sandy soil than clay soil (0.028 versus  
291 0.020). At the farm scale, the milk intensities were significantly higher for Grass only  
292 than for Grass/maize (1.119 versus 1.084) and for the Cool climate than for the  
293 Warm (1.127 versus 1.076). Across scenarios, enteric CH<sub>4</sub> and field N<sub>2</sub>O emissions  
294 were the major contributors to total GHG emissions.

295

296 Table 4 here

297

## 298 **Discussion**

### 299 *Differences in production characteristics*

300 The scenario specifications defined key production characteristics and yet achieving  
301 complete standardisation of farm management was not possible. The models differed  
302 both in their description of biophysical responses/feedback mechanisms and in the  
303 extent to which management functions were internalised. For example, when  
304 estimating the livestock number that could be carried on the farm, the DairyWise  
305 predictions were 15% higher than the other models (Fig. 1A). This was due partly to  
306 a higher efficiency of the use of feed for milk production; the major drivers of  
307 production (DM intake, import of concentrate feed and available N used for crop  
308 production) being similar or the same as the other models. To achieve an appropriate  
309 feed ration on the grass only farms, all models predicted it was necessary to import  
310 cereal feed. This import of feed increases the number of livestock that can be carried  
311 on the farm. Since maize silage has a higher energy:protein ratio than grass, an  
312 appropriate feed ration could be more easily achieved from within the farms'

313 resources when maize silage was available on the farm. Consequently, three of the  
314 four models found the need to import cereal-based feed was lower for the  
315 grass/maize system than for the grass only system and hence fewer livestock were  
316 carried (Fig. 1B); the exception being DairyWise. In DairyWise, the maximum  
317 percentage of the area of maize silage (20%) permitted is embedded in the model,  
318 corresponding to the derogation obtained by the Netherlands under the EU Nitrates  
319 Directive (European Commission, 1991 and 2014), so a higher import of  
320 concentrates is necessary to achieve an appropriate feed ration. Even the remaining  
321 models show substantial differences in the area allocated to maize silage production  
322 (Fig. 1C), reflecting the differences in the definition of an appropriate feed ration and  
323 the maize silage production predicted per unit area. This highlights a major difference  
324 between farm-scale models and those of individual farm components such as crops;  
325 the latter are commonly driven by external management variables whereas these are  
326 internalised to a varying extent within the farm-scale models.

327 Finally, the application of N fertiliser varied between models (Fig. 1D). Since the total  
328 amount of plant-available N applied was prescribed here and were different for grass  
329 and maize, the differences in the application of N fertilizer reflect the differences  
330 between models in the estimation of the plant-availability of N in the animal manure,  
331 and for grass/maize system, the relative areas allocated to grass and maize  
332 cultivation. This in turn reflects differences in the N losses occurring in the manure  
333 management system. The farm characterisation specified a higher input of plant-  
334 available N to grassland than to maize, so differences between models in the areas  
335 used to produce maize silage also lead to differences in the farm-scale demand for  
336 fertiliser N.

337

338 *Differences in greenhouse gas emissions*

339 The scenario-averaged area emission intensity was highest for DairyWise (Fig. 2A).  
340 This was mainly due to the higher number of livestock that this model predicted could  
341 be supported on the farms, as the differences between models decrease when  
342 emissions are expressed as milk intensities (Fig. 2B). The variation in enteric CH<sub>4</sub>  
343 emissions (Fig. 3A) has complex origins. The models differed in the methods used to  
344 determine the quantity and quality of feed appropriate to achieve the specified milk  
345 production per cow. Since feed quality is predicted by DairyWise, it could not be  
346 standardised here, meaning there were differences between models in the feed  
347 quality. Finally, there were differences in methods used to model enteric CH<sub>4</sub>  
348 emissions, which varied from a national Tier 3 method with varying emission factors  
349 per feedstuff (DairyWise), through the IPCC methodology (FarmAC, HolosNor), to a  
350 fixed factor based on milk production (SFARMMOD).

351 The differences between estimates of N<sub>2</sub>O emissions from the soil were not  
352 significant (Fig. 3B), but this was due to the substantial variation between models in  
353 their response to the scenarios. All models use algorithms similar to those used by  
354 IPCC (2006) and so are driven by the total amount of N entering the soil. The total  
355 input of plant-available N (manure plus fertiliser) was prescribed here so the crop  
356 production was largely decoupled from the behaviour of the livestock and manure  
357 management modules. However, the estimates of the total N input to the soil differed  
358 between models, since differences in the estimated loss of N in the manure  
359 management system meant that they differed in their assessment of the plant-  
360 availability of N in the manure ex storage (the lower the plant-availability in the

361 manure, the higher the total manure N input). Furthermore, the total plant-available N  
362 application to grass was prescribed to be higher than that to maize, so differences  
363 between models in the allocation of land to these two crops affected the farm scale  
364 input of N to the soil for the grass/maize systems.

365 The differences in GHG emissions from manure (Fig. 3C and 3D) reflect differences  
366 in the methodologies used (particularly emission factors) and in the throughput of  
367 manure dry matter (DM) and N, resulting from differences in the methods used to  
368 estimate DM and N excretion. The significant differences in indirect GHG emissions  
369 associated with NH<sub>3</sub> volatilisation (Fig. 4A) reflect differences in assumptions made  
370 or the methodology used. In particular, in the DairyWise simulations, a high DM  
371 content of the applied slurry was assumed, leading to high field NH<sub>3</sub> emissions. In the  
372 FarmAC simulations, a lower manure DM content was assumed and in SFARMMOD,  
373 a constant factor independent of manure DM.

374 The low indirect emissions of N<sub>2</sub>O associated with NO<sub>3</sub><sup>-</sup> leaching predicted by  
375 DairyWise (Fig. 4B) is because it simulated a large N loss through denitrification on  
376 the clayey soil. The small effect of soil type on the HolosNor simulations were  
377 because this model uses a leaching fraction that is not sensitive to soil type. In  
378 contrast, FarmAC was highly sensitive to soil type, especially in the Warm climate  
379 due to the higher drainage.

380 The total GHG emissions calculated by the different models were similar but this  
381 disguised differences between estimates of all the contributory emissions (Table 3).  
382 Nevertheless, all models indicated that enteric CH<sub>4</sub> was the major source, followed  
383 by soil N<sub>2</sub>O emissions, and that the two together contributed more than half the total  
384 emissions. This would be expected from earlier investigations (FAO, 2010, Gerber *et*



385 *al.*, 2011, Alemu *et al.*, 2017). Furthermore, all models ranked the importance of the  
386 remaining sources in the same order; manure CH<sub>4</sub> > indirect emissions > manure  
387 N<sub>2</sub>O. This is important, since the ranking of targets for mitigation measures is a  
388 common reason for constructing such models (Cullen and Eckard, 2011, Del Prado  
389 *et al.*, 2013). In contrast, the differences between the ranking of scenarios between  
390 models shows that there can be systematic variations in the responses to climate  
391 and farm management.

392 Variation between scenarios might be expected to increase with model complexity,  
393 since this should increase the capacity to reflect the effect of different management  
394 strategies (Beukes *et al.*, 2011). Cullen and Eckard (2011) estimated GHG emissions  
395 for 4 locations in Australia and found the emissions estimated using the complex,  
396 dynamic model DairyMod (Johnson *et al.*, 2008) to be between +10% and -30% of  
397 the values estimated by an inventory method, depending on location. The majority of  
398 the variation between the two methods arose from differences between locations in  
399 the direct and indirect N<sub>2</sub>O emissions predicted by the complex model. In the current  
400 study, the range of milk emission intensities, relative to the model returning the  
401 lowest estimate, was 4-9% for the cold climate and 13-16% for the Warm climate.

402 In O'Brien *et al.* (2011), the use of locally-determined rather than default parameters  
403 for the IPCC (2006) methodology led to a reduction in estimated GHG emissions of  
404 about 13%. In this study, the emission factors in FarmAC and HolosNor were  
405 adjusted to the IPCC (2006) default values for the relevant climate whereas the  
406 parameter values are not climate-sensitive in DairyWise and SFARMOD. Since the  
407 latter two models were developed in The Netherlands and UK respectively, this may

408 explain the larger variation between the model emission estimates for the Warm  
409 climate.

410

411 *Effect of scenarios*

412 More concentrate feed was required to provide a balanced diet in the grass only  
413 system than the grass/maize system (Table 4). This meant that the total amount of  
414 feed available on the grass only farms was greater than for the grass/maize system,  
415 so more cows could be carried and the area emission intensity was higher. Less  
416 fertiliser is applied to the grass/maize system than the grass only system, since the  
417 application of plant-available N specified for maize was lower than that for grass.  
418 Expressed in terms of milk emission intensities, manure CH<sub>4</sub> and N<sub>2</sub>O emissions  
419 (direct and from NH<sub>3</sub> volatilisation) were lower under the Warm climate, due to the  
420 shorter housing period and therefore lower annual manure production. We have no  
421 immediate explanation for the higher enteric CH<sub>4</sub> emission under the Cool climate but  
422 note that is a small effect (1% difference). The higher emissions from enteric  
423 fermentation, manure and soil under the Grass versus the Grass/maize system may  
424 reflect a lower ability to construct a balanced feed ration with grass as the only  
425 roughage feed and therefore a lower efficiency of utilisation of feed for milk  
426 production in the former. This would increase the flow of DM and N through the  
427 livestock and manure management, per unit mass of milk produced. The N<sub>2</sub>O  
428 emissions associated with NO<sub>3</sub><sup>-</sup> leaching were greater for the sandy than clayey soil,  
429 due to the higher drainage. The lower farm-scale milk emission intensity in the Warm  
430 climate compared to the Cool mainly reflected the lower emissions associated with

431 manure management (79% of difference) whereas the difference between the Grass  
432 and Grass/maize systems was mainly associated with the soil N<sub>2</sub>O emission (47%).  
433 The total model-averaged area emission intensities calculated here are within the  
434 range 9.6 – 11.8 kg CO<sub>2</sub>e ha<sup>-1</sup> year<sup>-1</sup> found for Ireland by O'Brien *et al.* (2011), similar  
435 to the 11.0 and 9.5 kg CO<sub>2</sub>e ha<sup>-1</sup> year<sup>-1</sup> found for a farm in the USA by Veltman *et al.*  
436 (2017), lower than the 12.1 kg CO<sub>2</sub>e ha<sup>-1</sup> year<sup>-1</sup> found for New Zealand by Beukes *et*  
437 *al.* (2011) but higher than that calculated using the relationship with milk production  
438 per unit area found by Christie *et al.* (2011) (adjusted to remove non-ESR  
439 emissions). However, as noted by Christie *et al.* (2011), comparing the results of  
440 different studies is difficult, due to variations in the methods used, so we here draw  
441 no other conclusion than that the results are within the range found in other studies  
442 and that the scenarios we chose were indeed an adequate basis for investigating the  
443 process of comparing the models.

444

#### 445 *Comparing GHG emissions from dairy cattle farm models*

446 The advantage of using farm-scale models of dairy cattle production in the context of  
447 the ESR, particularly in relation to their ability to predict the consequences of  
448 mitigation measures on emissions and production, arises mainly because of their  
449 ability to account for the on-farm feedback processes. However, as we have shown  
450 here, the same feedback processes sometimes make it difficult to standardise all  
451 aspects of farm-scale scenarios and complicate the process of understanding the  
452 reasons for differences between model results. The maximum difference between  
453 models in area emission intensity was equivalent to about 18% of the mean of all  
454 models, equivalent to about half the average ESR reduction demand. The magnitude

455 of this variation underscores the importance of understanding and assessing the  
456 credibility of farm models when they are used as part of national GHG emission  
457 accounting, and in gaining acceptance by producers, where a Member State chooses  
458 to introduce GHG accounting at the farm scale. We believe this justifies further  
459 investment in methodologies and tools to support the comparison of farm-scale  
460 models. That investment needs to include the development of a wider range of  
461 scenarios, designed to encompass all European dairy production, and software tools  
462 to compare, analyse and present the large amount of data generated.

463

#### 464 **Conclusions**

465 Based on the four farm-scale models used here, we conclude that there can be  
466 important differences between models in the GHG emissions predicted at the source  
467 and farm scales. These variations between models arise because of differences in  
468 the simulation of the processes and feedback loops driving production and emission,  
469 and the extent to which management functions are internalised. These model  
470 features complicate the standardisation of farm characteristics and management in  
471 scenarios and the interpretation of results. Nevertheless, we conclude that comparing  
472 the results of applying farm-scale models to a wide range of scenarios is a useful  
473 process for quality assurance and review, and that further investment in the  
474 development of scenarios and software tools is justified.

475

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489

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602  
603  
604  
605

606 **Table 1 Overview of the methods used by the models to calculate key farm**  
 607 **characteristics and emissions.**

608

Category	Methods used by models*			
	<i>DairyWise</i>	<i>FarmAC</i>	<i>HolosNor</i>	<i>SFARMMOD</i>
Feed ration formulation	Optimized	Input	Optimized	Optimized
Milk production determination	Energy and protein	Energy and protein	Input	Optimized
Proportion of area for silage maize	Fixed (20%)	Input	Input	Optimized
Crop production	Tier 3	Tier 3	Input	Optimized
Enteric CH <sub>4</sub>	Tier 3	Tier 2	Tier 2	Tier 2
Manure CH <sub>4</sub>	Tier 2	Tier 2	Tier 2	Tier 2
Manure N <sub>2</sub> O	Tier 2	Tier 2	Tier 2	Tier 3
Field N <sub>2</sub> O	Tier 2	Tier 3	Tier 3	Tier 3
NH <sub>3</sub> emissions	Tier 3	Tier 3	Tier 2	Tier 3
NO <sub>3</sub> <sup>-</sup> leaching	Tier 3	Tier 3	Tier 2	Tier 3

609 \* See Supplementary Material

610 \*\* Tier 2 = Tier 2, IPCC (2006); Tier 3 = modified Tier 2 and/or dynamic modelling

611

612 **Table 2. Standardised farm data**

Category	Standardised farm data
Dairy cows	Mature live weight 600 kg, milk yield 7000 kg ECM cow <sup>-1</sup> year <sup>-1</sup> , diet: grass + concentrate or grass + maize silage + concentrate, grazing time: 16 hours day <sup>-1</sup> during growing season*
Young animals	1 female:dairy cow, with male calves exported at birth, diet: grass + concentrate or grass + maize silage + concentrate, grazing time; 24 hours day <sup>-1</sup> during growing season
Beef cows	No beef calves or bulls
Manure management	Livestock housing; freely-ventilated, fully slatted floor, manure storage; slurry tank with natural crust, manure application; broadcast spreader, no incorporation
Fields	Total area; 50 ha, irrigation; none
Crop potential DM yield (unlimited by availability of nutrients or water)	Grass; Cool climate: 10 tonnes ha <sup>-1</sup> year <sup>-1</sup> , Warm climate: 8 tonnes ha <sup>-1</sup> year <sup>-1</sup> . Maize; Cool climate: 14 tonnes ha <sup>-1</sup> year <sup>-1</sup> , Warm climate: 18 tonnes ha <sup>-1</sup> year <sup>-1</sup> . Values were established after consultation with local experts.
N fertilisation	Grass; 275 kg plant-available N ha <sup>-1</sup> year <sup>-1</sup> . Maize 150 kg plant-available N ha <sup>-1</sup> year <sup>-1</sup> **

613 \* Cool climate; May to September, Warm climate; March to November

614 \*\* Fertiliser type urea, with all fertiliser N considered plant-available. For animal manure,  
615 plant-available N was equal to the mineral N present. The total N application in manure was  
616 not permitted to exceed 250 kg N ha<sup>-1</sup> year<sup>-1</sup> for permanent grassland and 170 kg N ha<sup>-1</sup> year<sup>-1</sup>  
617 <sup>1</sup> for maize silage. Manure was only exported if these application rates would otherwise be  
618 exceeded.

619 **Table 3. Variation between models in the direct and indirect GHG emissions,**  
 620 **relative to the mean of all models.**

Model	Enteric CH <sub>4</sub>	Soil N <sub>2</sub> O	Manure CH <sub>4</sub>	Manure N <sub>2</sub> O	Indirect	Direct + indirect
Deviation of individual model from mean of all models						
gCO <sub>2</sub> e (kg ECM) <sup>-1</sup>						
DairyWise	0	-42	13	-7	0	-36
FarmAC	-23	33	48	0	-13	44
HolosNor	-8	-16	2	10	31	19
SFARMMOD	31	26	-63	-3	-17	-27
Mean of models*						
	670	260	130	20	50	1130

621 \* No allocation method used to partition emissions between milk and meat production (see  
 622 Supplementary material)

623  
 624

625 **Table 4 Summary of results for the different scenarios**

	Scenario*							
	CSG	CSM	CCG	CCM	WSG	WSM	WCG	WCM
Number of dairy cows	69	62	69	63	70	65	69	67
Imported concentrate feed	126	67	124	82	116	67	116	78
Maize area	0	13	0	12	0	11	0	10
Fertiliser N	231	221	232	228	252	238	253	240
Area emission intensity	11.4	9.9	11.2	10.0	11.2	9.9	10.8	10.0
	kg CO <sub>2</sub> e ha <sup>-1</sup> year <sup>-1</sup>							
	kg CO <sub>2</sub> e (kg ECM) <sup>-1</sup>							
	Direct emissions							
Enteric CH <sub>4</sub>	0.68	0.67	0.68	0.67	0.67	0.66	0.67	0.66
Manure CH <sub>4</sub>	0.14	0.14	0.14	0.14	0.11	0.11	0.12	0.11
Manure N <sub>2</sub> O	0.03	0.02	0.03	0.02	0.02	0.02	0.02	0.02
Field N <sub>2</sub> O	0.26	0.25	0.27	0.26	0.26	0.24	0.27	0.24
	Indirect emissions							
Volatilization of NH <sub>3</sub>	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.02
Leaching of NO <sub>3</sub> <sup>-</sup>	0.03	0.03	0.02	0.02	0.03	0.03	0.02	0.02
	Total emissions							
Milk emission intensity**	1.17	1.14	1.16	1.14	1.12	1.08	1.12	1.08

626 \* Cxx = Cool climate, Wxx = Warm climate, xSx = Sandy soil, xCx = Clayey soil, xxG = Grass  
 627 only, xxM = Grass and maize.

628 \*\* No allocation method used to partition emissions between milk and meat production (see  
 629 Supplementary material)

630

631 **Figure captions**

632

633 **Figure 1**

634 Predicted number of dairy cows (A), amount of concentrate feed imported (Mg DM  
635 year<sup>-1</sup>) (B), area of maize on farms growing both grass and maize (ha) (C) and  
636 fertiliser N applied (kg ha<sup>-1</sup> year<sup>-1</sup>) (D). The boxplots show the data median and  
637 quartiles of the eight dairy farming scenarios. Differences between model results are  
638 not significantly different from one another if they share the same letter.

639

640 **Figure 2**

641 Total GHG emissions from all sources, expressed as an area emission intensity (kg  
642 CO<sub>2</sub>e ha<sup>-1</sup> year<sup>-1</sup>) (A) and as a milk emission intensity (kg CO<sub>2</sub>e (kg ECM)<sup>-1</sup>) (B). The  
643 boxplots show the data median and quartiles. Differences between models are not  
644 significantly different from one another if they share the same letter.

645

646 **Figure 3**

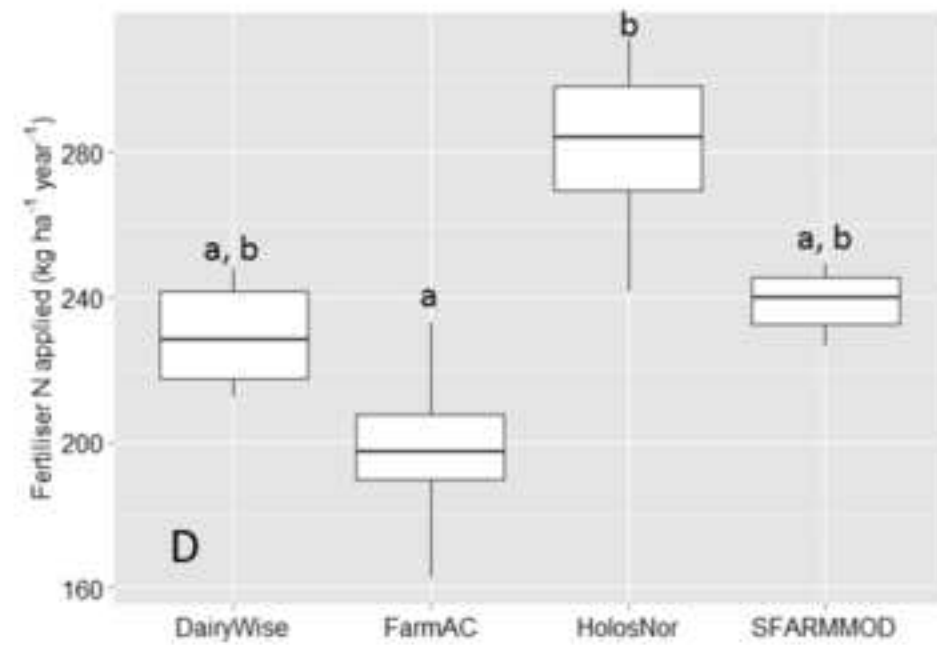
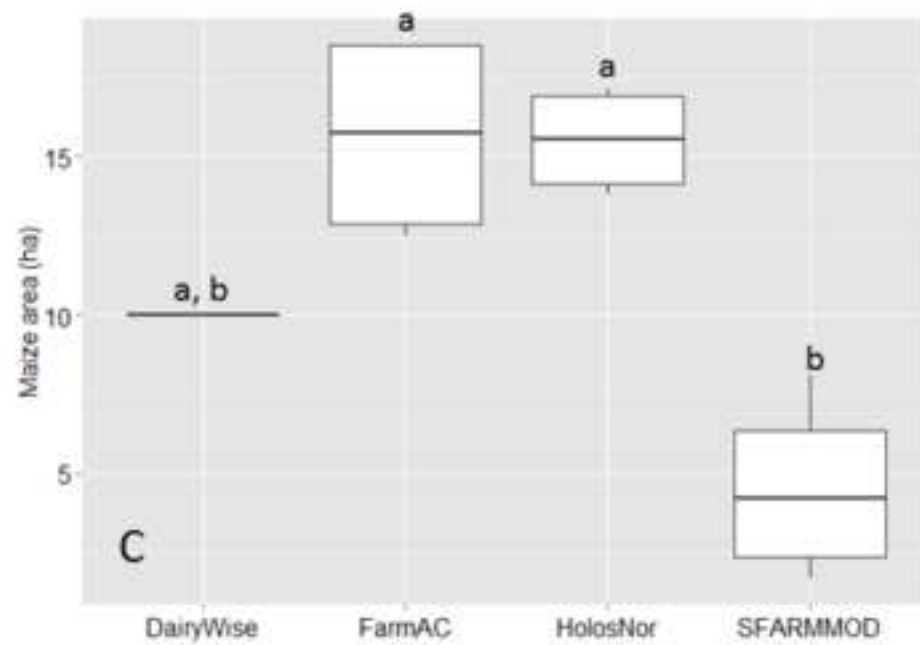
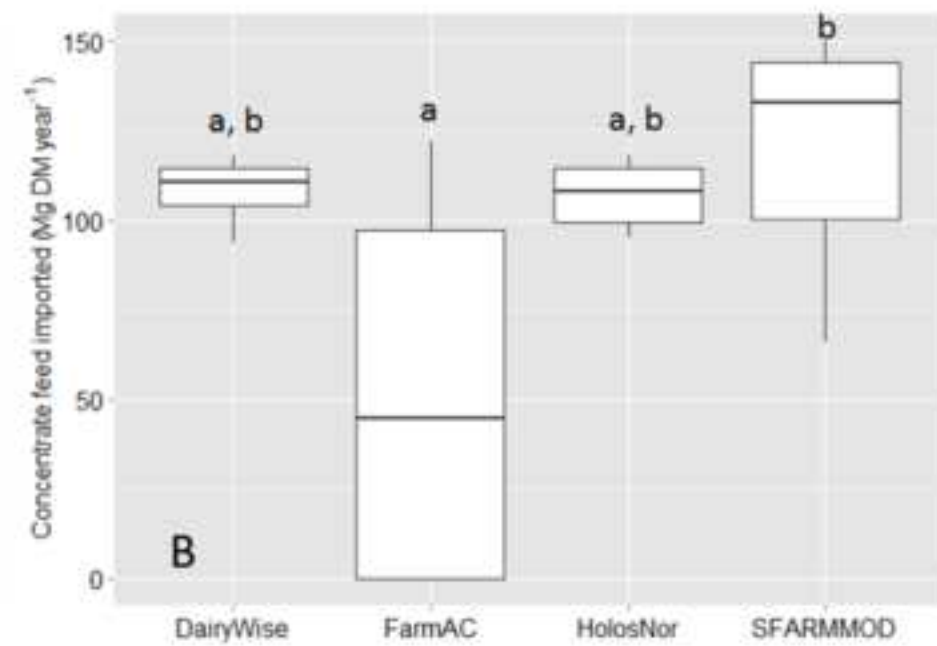
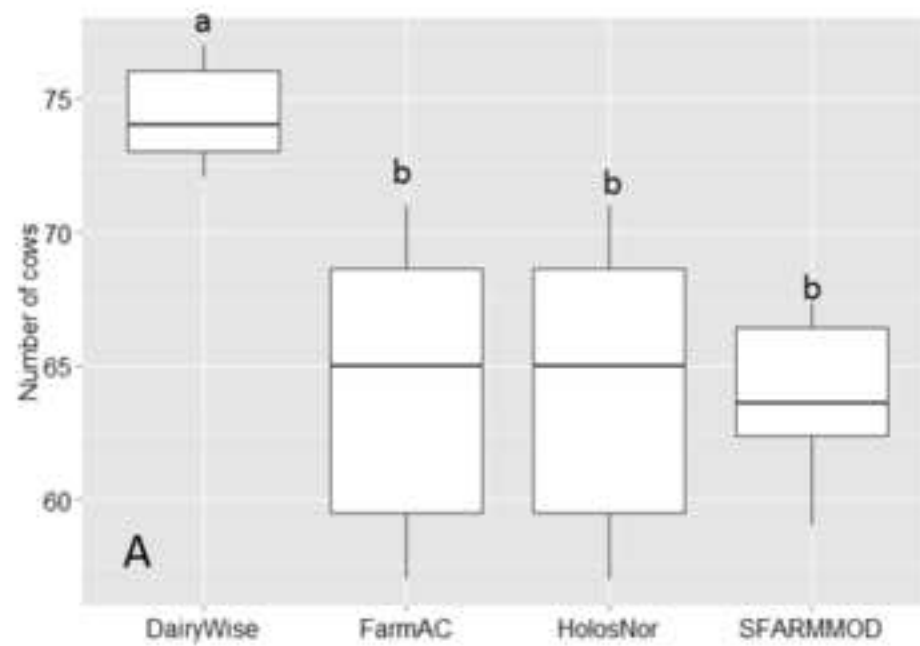
647 Direct GHG emissions; enteric CH<sub>4</sub> emissions (A), soil N<sub>2</sub>O emissions (B), manure  
648 CH<sub>4</sub> (C) and manure N<sub>2</sub>O emissions (D) (kg CO<sub>2</sub>e (kg ECM)<sup>-1</sup>). The boxplots show  
649 the data median and quartiles. Differences between models are not significantly  
650 different from one another if they share the same letter.

651

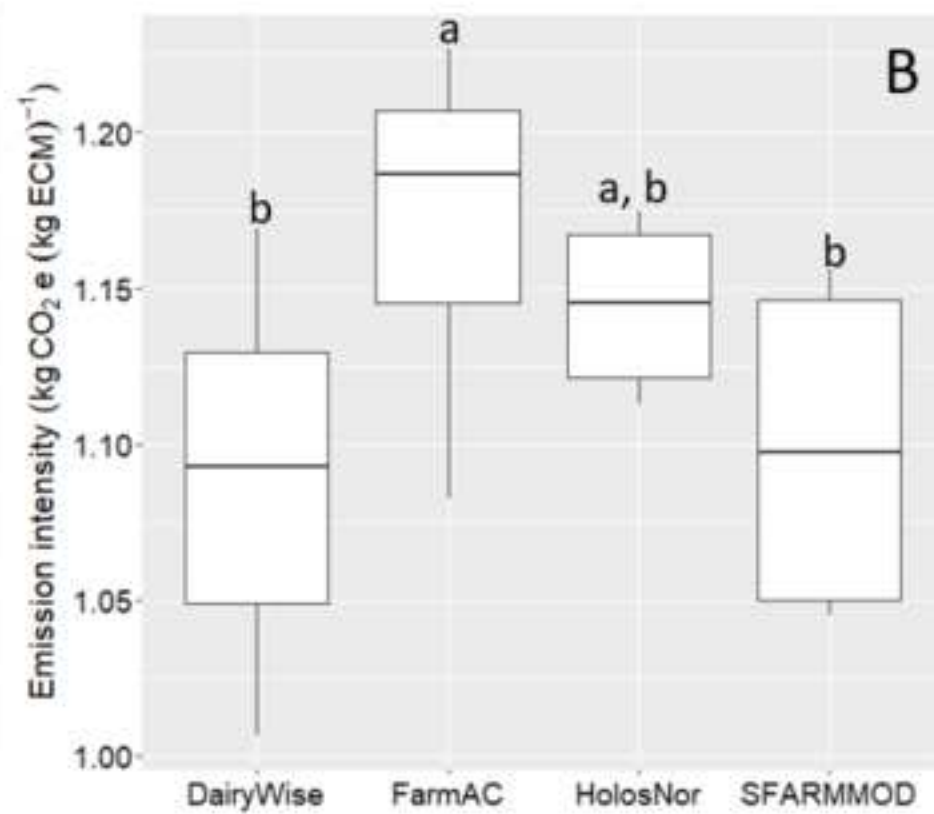
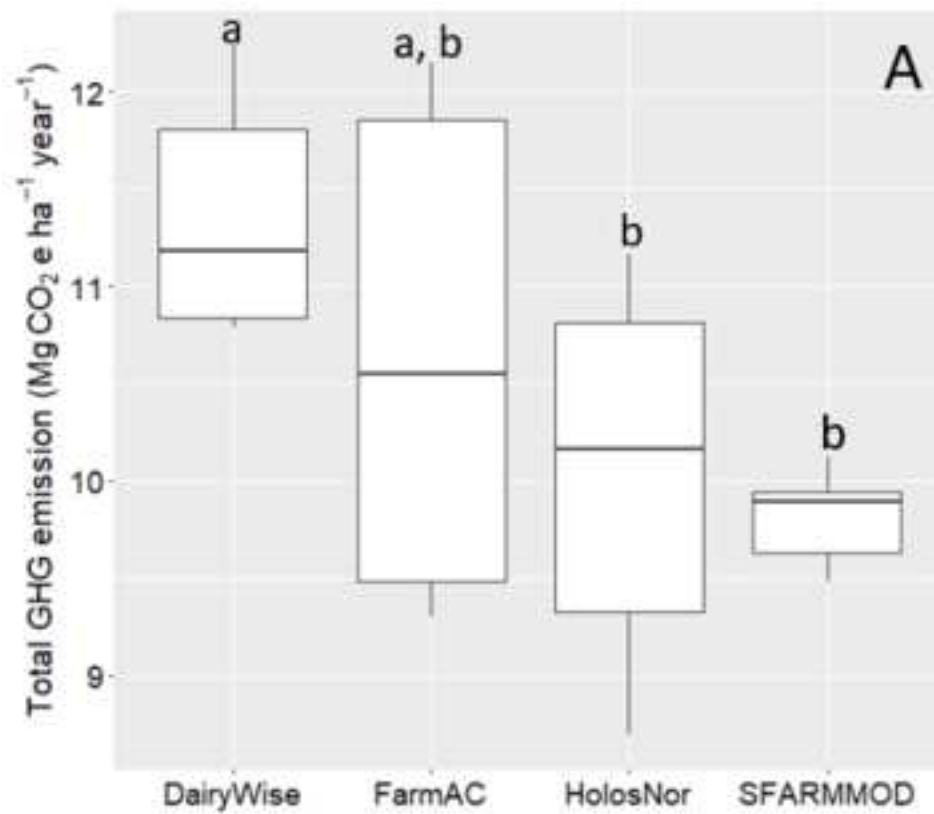
652 **Figure 4**

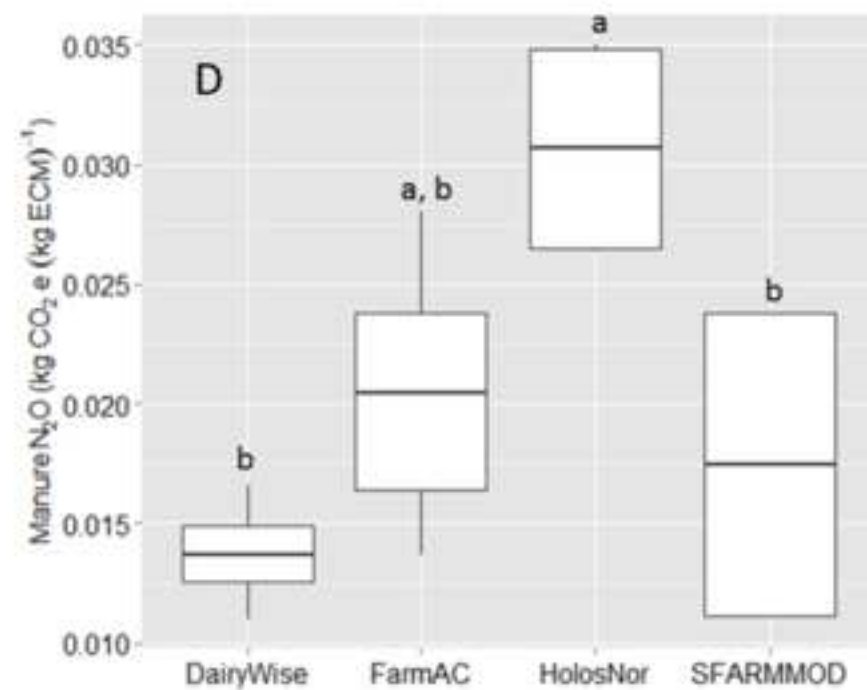
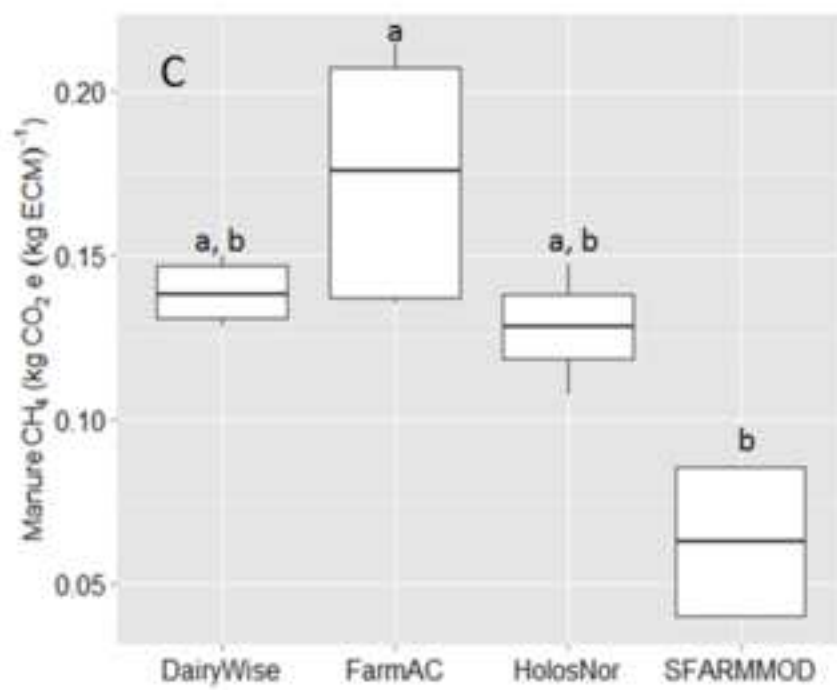
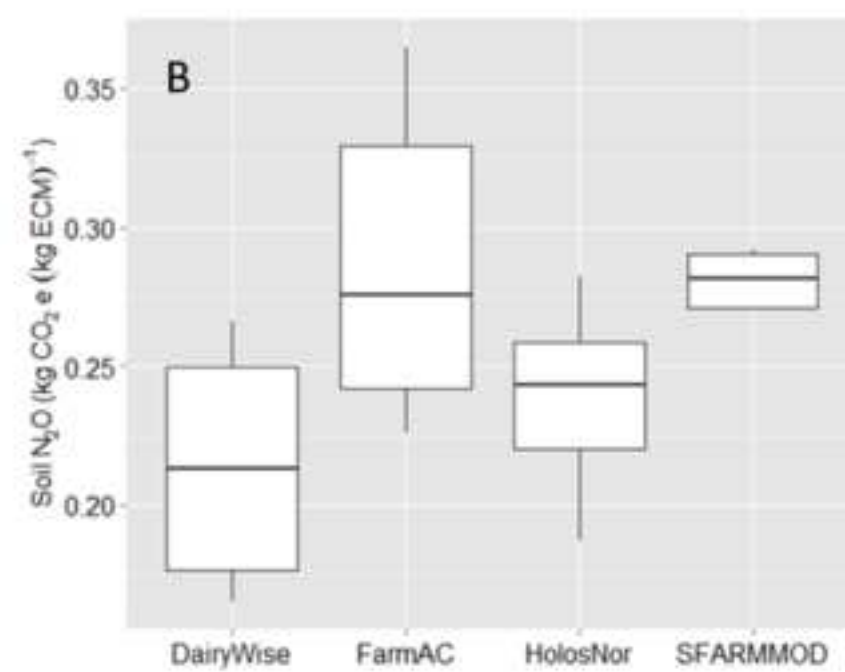
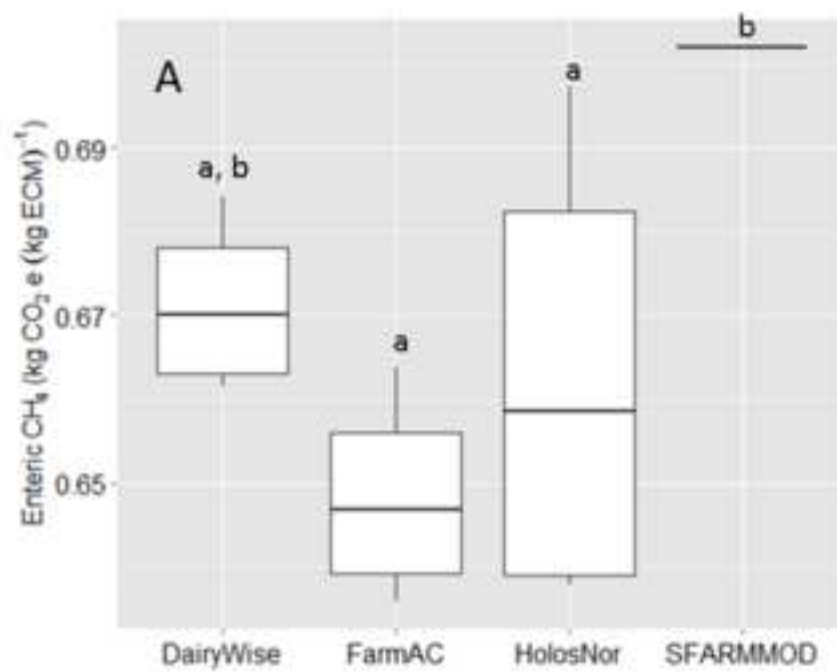
653

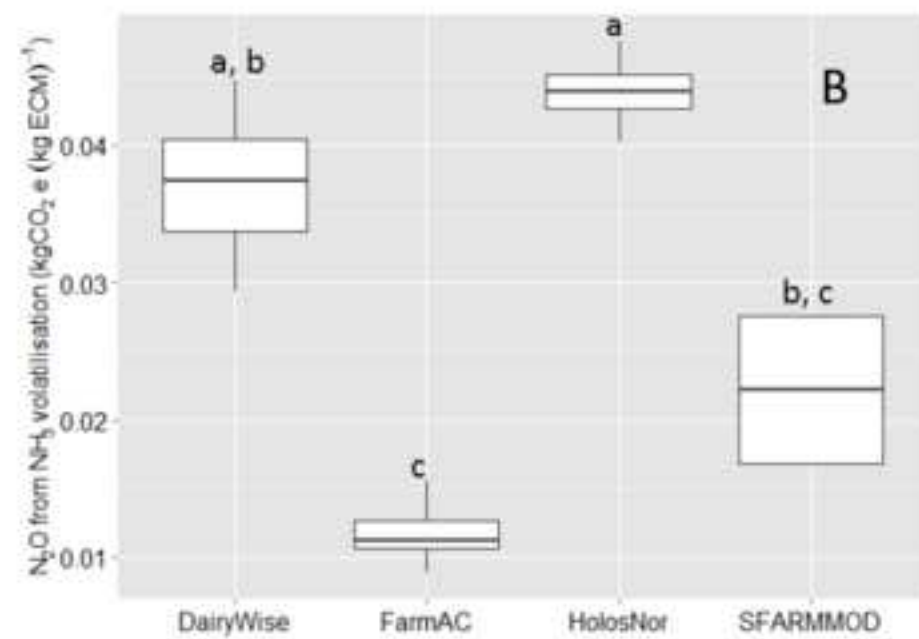
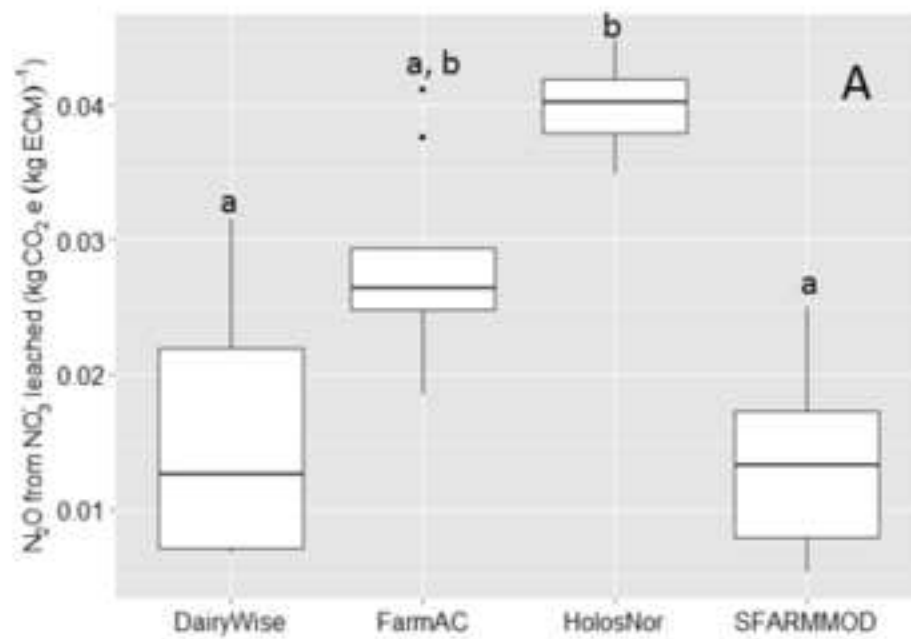
654 Indirect N<sub>2</sub>O emissions resulting from leaching of NO<sub>3</sub><sup>-</sup> (A) and from volatilisation of  
655 NH<sub>3</sub> from manure management and field-applied manure (B) (kg CO<sub>2</sub>e (kg ECM)<sup>-1</sup>).  
656 The boxplots show the data median and quartiles. Differences between models are  
657 not significantly different from one another if they share the same letter.  
658











## How do farm models compare when estimating greenhouse gas emissions from dairy cattle production?

N.J. Hutchings, Ş . Özkan Gülzari, M. de Haan and D. Sandars

### Models used

The order of the models is alphabetical, with no intention to rank them.

#### *DairyWise*

The DairyWise model includes all major subsystems of a dairy farm. The central component of DairyWise is the FeedSupply model, which meets the herd requirements for energy and protein, using home-grown feeds (grazed or cut grass, forage crops e.g. maize), maize silage and imported feed. The deficit between requirements and supply is imported as concentrates and roughage (Alem and Van Scheppingen, 1993, Schroder *et al.*, 1998, Zom *et al.*, 2002, Vellinga *et al.*, 2004, Vellinga, 2006, Schils *et al.*, 2007).

Methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), and carbon dioxide (CO<sub>2</sub>) emissions are calculated in the sub-model greenhouse gas (GHG) emissions, which uses the emission factors from the Dutch emission inventories (Schils *et al.*, 2006). Methane emissions from enteric fermentation are calculated with the Tier 3 model developed by, using different emission factors for concentrate, grass products, and maize (*Zea mays* L.) silage. The emission factors used to calculate CH<sub>4</sub> emissions from manure storage are those used in the MITERRA model (Velthof *et al.*, 2007). Direct N<sub>2</sub>O emissions are related to manure management, nitrogen (N) excreted during grazing, manure application, fertilizer use, crop residues, N mineralization from peat soils, grassland renewal, and biological N fixation.

The emission factors are specified according to soil type and ground water level, with generally higher emissions on organic soils and wetter soils. Indirect N<sub>2</sub>O emissions

resulting from the partial denitrification of nitrate ( $\text{NO}_3^-$ ) resulting from the oxidation of reduced N forms are calculated based on ammonia ( $\text{NH}_3$ ) volatilization and  $\text{NO}_3^-$  leaching. The emissions of  $\text{NH}_3$  volatilised are calculated separately for animal housing, manure storage and field-applied manure and fertiliser. Nitrate leaching to ground water was calculated for sandy soils according to the  $\text{NO}_3^-$  leaching model of (Vellinga *et al.*, 2001). The amount of  $\text{NO}_3^-$  leached was related to the amount of soil mineral nitrogen (SMN) to a depth of 1 meter at the end of the growing season and soil type. The ground water table determined the partitioning of SMN in  $\text{NO}_3^-$  leaching and denitrification. The lower the groundwater table, the higher the proportion of  $\text{NO}_3^-$  leaching. For grassland, a basic SMN was calculated from the difference between applied and harvested N. In the case of grazing, additional SMN was calculated from urine excretions.

### *FarmAC*

The FarmAC model simulates the flow of carbon (C) and N on arable and livestock farms, enabling the quantification of GHG emissions, N losses to the environment and C sequestration in the soil. It was constructed as part of the EU project AnimalChange (<http://www.animalchange.eu/>). It is intended to be applicable to a wide range of farming systems across the globe. The model is parameterised separately for each agro-climatic zone.

A static livestock model is used in which the user defines the average annual number of dairy cows, heifers and calves on the farm and the feed ration (including grazed forage). Ruminant livestock production is modelled using a simplified version of the factorial energy accounting system described in CSIRO (2007). Protein supply limitations on production are simulated using an animal N balance approach. Losses of C in  $\text{CO}_2$  and  $\text{CH}_4$  are

simulated using apparent feed digestibility and IPCC (2006) Tier 2 methods, respectively. Carbon and N in excreta are partitioned to grazed pasture in the same proportion as grazed DM contributes to total DM intake, with the remainder partitioned to the animal housing. Tier 2 methodologies are used for simulating flows in animal housing ( $\text{CO}_2$  and  $\text{NH}_3$ ), manure storage ( $\text{CO}_2$ ,  $\text{CH}_4$ ,  $\text{N}_2\text{O}$ ,  $\text{N}_2$  and  $\text{NH}_3$ ) and for  $\text{N}_2\text{O}$ ,  $\text{N}_2$  and  $\text{NH}_3$  emissions from fields. A dynamic model is used to simulate crop production and nutrient flows in the field. The dynamics of soil C are described using the C-Tool model (Taghizadeh-Toosi et al., 2014). A simple soil water model (Olesen and Heidmann, 1990) is used to simulate soil moisture content and drainage. Soil organic N degradation follows C degradation. Mineral N is not chemically speciated. The pool of mineral N is increased by the net mineralisation of organic N and by inputs of fertiliser and manure. It is depleted by leaching, denitrification and crop uptake. The  $\text{N}_2\text{O}$  emissions associated with the modelled  $\text{NH}_3$  volatilisation and  $\text{NO}_3^-$  leaching were calculated using IPCC (2006). Crop production is determined by a potential production rate, moderated by N and water availability. The user determines the type, amount and timing of fertiliser and manure applications to each crop.

### *HolosNor*

HolosNor was developed as a farm-scale model to calculate the GHG emissions produced from combined dairy and beef production systems (Bonesmo *et al.*, 2013) in Norway. It is based on the Canadian Holos model (Little, 2008) utilising the IPCC methodology (IPCC, 2006) modified for Norwegian conditions. The GHGs accounted for in HolosNor are  $\text{CH}_4$  emissions from enteric fermentation and manure, direct  $\text{N}_2\text{O}$  emissions from agricultural soils, indirect  $\text{N}_2\text{O}$  emissions resulting from  $\text{NO}_3^-$  leached, N in run-off and  $\text{NH}_3$  volatilised.

Both direct and indirect N<sub>2</sub>O emissions include emissions from manure and synthetic fertiliser applications in soils.

The calculations of all emissions are explained in Bonesmo *et al.* (2013) in details based on Tier 2 approach. Here, only the modification made to the model and input parameters to run the model are described. The ration consisted of grazed grass, grass silage (maize silage in the grass and maize system) grown on farm and concentrates. There was no crop production on the farm. Therefore, concentrates consisting of barley and soybean meal were purchased outside the farm. The GHG emissions associated with production of purchased concentrates were calculated from the mix of barley and soya that could provide the amount of energy and protein in the purchased concentrate (Bonesmo *et al.*, 2013). The amount of concentrates required was calculated using a regression model (Åby *et al.*, 2015) based on concentrate intake and forage requirement for different levels of milk production, as described in Volden (2013). Total net energy requirement (NE; MJ cow<sup>-1</sup> day<sup>-1</sup>) was calculated based on the IPCC (2006) recommendations considering maintenance, activity, lactation and pregnancy requirements. Total NE requirement was then converted to DM by taking into account the energy density of the feeds used (6 and 6.5 MJ NE (kg DM)<sup>-1</sup> for grass and maize silages, respectively) (<http://feedstuffs.norfor.info/>). Silage requirement per cow was then calculated by multiplying the total DM requirement by the silage proportion in the ration. By dividing the total farm silage requirement by the potential DM yield given as an input parameter (but corrected for fresh weight and feeding losses), the area to grow silage was computed. The remainder area was allocated for grazing. In the maize scenario, the above and below ground N residue concentration, yield ratio, and above and below ground residue rations were adjusted according to Janzen *et al.* (2003). Methane conversion factor for the warm

climate was also adjusted according to IPCC guidelines, as the default values represented the cool climate (IPCC, 2006). In calculating the soil and weather data as one of the required input data, a 45% clayey soil for the Netherlands was found to be outside the normal variation, and therefore the clay content of 35% was applied (A. O. Skjelvåg, Ås, 2016, personal communication).

### *SFARMMOD*

The Silsoe whole-FARM MODel is a linear programme (LP) that maximises long-run farm profit. The concept and structure of the arable farm model are described in Audsley (1981) with the mathematical structure fully described in Annetts and Audsley (2002). The latter paper details the extensions to model mixed arable and livestock systems. The main focus of the environmental burdens concerns the N cycle. Methane emissions were also included, but only from animal agriculture. Sources of information include inventories (Pain *et al.*, 1997, Sneath *et al.*, 1997, Chadwick *et al.*, 1999) and experimental data and mechanistic models (Scholefield *et al.*, 1991, Bouwman, 1996, Smith *et al.*, 1996, Chambers *et al.*, 1999, MAFF, 2000). Some could be used directly (e.g. indirect N<sub>2</sub>O emissions associated with NH<sub>3</sub> volatilisation from animal houses), but others required considerable adaptation to meet the long-term needs of the LP framework (e.g. NO<sub>3</sub><sup>-</sup> leaching) and to ensure that nutrient cycles are closed with no change in N storage in the soil (Williams *et al.*, 2002, Sandars *et al.*, 2003, Williams *et al.*, 2003). Feed is calculated by a linear programme feed ration using dry matter, energy and protein with a 2-week timestep and annual steady state. The model optimises farm cropping which includes grass (grazing and silage) and forage maize silage for the livestock feed. Concentrates



with differing energy and protein contents are available to supplement the differing forages.

### **Product-based emission intensity and allocation methods**

The focus of the current work was the extent to which model intercomparison could contribute to quality control of estimates of GHG emissions used in connection with the ESR. The use of emission intensities expressed in  $\text{kg CO}_2\text{e (kg ECM)}^{-1}$  in the main text of the paper was a device to remove the effect of differences between models in the efficiency of production at the animal level, so that other differences could be identified and investigated. However, we recognise that interest by commercial companies (Tesco PLC, 2016) and by those wishing to gain a holistic overview of the environmental impact of product mean that there may be some readers who are interested in the product-base emission intensities *per se*.

The calculation of product-based GHG emission intensities is commonly estimated using Life Cycle Analysis. Such analyses include pre- and post-farm GHG emissions. These were not included in the current study and nor were any on-farm emissions not included in the ESR. Since C sequestration in the soil could not be simulated by all the models in the study, this was excluded from the comparison (models that could simulate C sequestration were run to steady state, so there was no net change in the C sequestered in the soil).

When focussing on the product-based GHG emissions, it is common in systems in which there is more than one product to use one or more allocation methods to partition the

environmental impact between products (e.g. Casey and Holden, 2005). In the scenarios presented in the main text, there are two products; milk and meat. The choice of allocation method can have a considerable effect on the resulting emission intensity (Rice *et al.*, 2017). No allocation method was employed when calculating the values reported in the main text of this paper. This is equivalent to following FAO (2010) and considering the production of calves for female replacement as an essential feature of the milk production system. Since male calves are exported at birth, the remaining meat production is minimal. Alternatively, using protein production as an allocation criterion, the GHG emissions would be partitioned 82% to milk and 18% to meat production.

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