

PV CLIMATE MODULE

## PU003

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# Estimation of baseline and project GHG emissions from emission sources in Plan Vivo projects

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**Developed by:** The Landscapes and Livelihoods Group (TLLG) [www.landscapesandlivelihoods.com](http://www.landscapesandlivelihoods.com), and Plan Vivo Foundation Technical Advisory Committee [www.planvivo.org](http://www.planvivo.org)



**Lead author:** Nicholas Berry ([nick@landscapesandlivelihoods.com](mailto:nick@landscapesandlivelihoods.com))

**Approved by:** Earthood Service Private Ltd., 409-410, Block B4, Spaze I-Tech Park, Sector 49, Sohna Road, Gurgaon-122018, India. <https://www.earthood.in/>

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## 1 Summary

This module is part of the Plan Vivo Agriculture and Forestry Carbon Benefit Assessment Methodology (**PM001**). It is applicable to all Plan Vivo project interventions, and can be used to provide values for the following parameters.

Baseline emissions from eligible emission sources:

$BE_{NF,a,y}$  Net GHG emissions from nitrogen fertiliser under the baseline scenario for project area  $a$  up to year  $y$  (t CO<sub>2</sub>e; see Section 4.1)

$BE_{NS,a,y}$  Net GHG emissions from nitrogen fixing species under the baseline scenario for project area  $a$  up to year  $y$  (t CO<sub>2</sub>e; see Section 4.2)

$BE_{BB,a,y}$  Net GHG emissions from biomass burning under the baseline scenario for project area  $a$  up to year  $y$  (t CO<sub>2</sub>e; see Section 4.3)

$BE_{FF,a,y}$  Net GHG emissions from fossil fuel use under the baseline scenario for project area  $a$  up to year  $y$  (t CO<sub>2</sub>e; see Section 4.4)

$BE_{EF,a,y}$  Net GHG emissions from enteric fermentation under the baseline scenario for project area  $a$  up to year  $y$  (t CO<sub>2</sub>e; see Section 4.5)

$BE_{MD,a,y}$  Net GHG emissions from manure decomposition under the baseline scenario for project area  $a$  up to year  $y$  (t CO<sub>2</sub>e; see Section 0)

$BE_{SM,a,y}$  Net GHG emissions from soil methanogenesis under the baseline scenario for project area  $a$  up to year  $y$  (t CO<sub>2</sub>e; see Section 4.7)

Project emissions from eligible emission sources:

$PE_{NF,a,y}$  Net GHG emissions from nitrogen fertiliser application under the project scenario for project area  $a$  up to year  $y$  (t CO<sub>2</sub>e; see Section 4.1)

$PE_{NS,a,y}$  Net GHG emissions from nitrogen fixing species under the project scenario for project area  $a$  up to year  $y$  (t CO<sub>2</sub>e; see Section 4.2)

$PE_{BB,a,y}$  Net GHG emissions from biomass burning under the project scenario for project area  $a$  up to year  $y$  (t CO<sub>2</sub>e; see Section 4.3)

$PE_{FF,a,y}$  Net GHG emissions from fossil fuel use under the project scenario for project area  $a$  up to year  $y$  (t CO<sub>2</sub>e; see Section 4.4)

$PE_{EF,a,y}$  Net GHG emissions from enteric fermentation under the project scenario for project area  $a$  up to year  $y$  (t CO<sub>2</sub>e; see Section 4.5)

$PE_{MD,a,y}$  Net GHG emissions from manure decomposition under the project scenario for project area  $a$  up to year  $y$  (t CO<sub>2</sub>e; see Section 0)

$PE_{SM,a,y}$  Net GHG emissions from soil methanogenesis under the project scenario for project area  $a$  up to year  $y$  (t CO<sub>2</sub>e; see Section 4.7)

Procedures for estimating baseline and project emissions involve combining activity data with relevant emission factors, following the approaches described in **IPCC 2006** and **IPCC 2019** and **IPCC 2021**.

## 2 Sources

This module applies the following CDM Tools:

**AR-TOOL05** Estimation of GHG emissions related to fossil fuel combustion in A/R CDM project activities, Version 1.0

**AR-TOOL07** Estimation of direct nitrous oxide emission from nitrogen fertilization, Version 1.0

**AR-TOOL08** Estimation of non-CO<sub>2</sub> GHG emissions resulting from burning of biomass attributable to an A/R CDM project activity, Version 4.0

This module uses approaches described in the following IPCC Guidelines:

**IPCC 2006** 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 4: Agriculture, Forestry, and Other Land Use.

**IPCC 2019** 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 4 Agriculture, Forestry and Other Land Use

**IPCC 2021** Climate Change 2021: The Physical Science Basis. Contribution of Working Group I to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change Definitions

Definitions used in this module follow the latest version of the PV Climate Glossary and definitions in **PM001**.

## 3 Applicability Conditions

This module is applicable to all Plan Vivo project interventions. This includes the following intervention types:

- Agroforestry and farm forestry;
- Changes to cultivation practices;
- Changes to livestock and manure management;
- Afforestation and reforestation;
- Forest restoration;
- Forest protection; and
- Improved forest management.

This module is applicable for:

- Estimation of net GHG emissions by emission sources in the baseline scenario,
- Estimation of expected net GHG emissions by emission sources in the project scenario, and
- Estimation of net GHG emissions by emission sources in the project scenario

This module is applicable under the following conditions:

- Projects applying this module shall also comply with the applicability conditions of any tools applied.

## 4 Procedures

### 4.1 Nitrogen fertilisers

Baseline and project emissions from nitrogen fertilisers can be estimated following the procedures described in **AR-TOOL07** v1.0, and calculated with Equation 1.

### Calculation of baseline and project emissions from nitrogen fertiliser use

$$BE/PE_{NF,a,y} = \sum_{t=1}^y N_2O_{direct-N,t}$$

Equation 1

Where:

$BE/PE_{NF,a,y}$  Net GHG emissions from nitrogen fertiliser use under the baseline scenario or project scenario for project area  $a$  up to year  $y$  (t CO<sub>2</sub>e)

$N_2O_{direct-N,t}$  Direct N<sub>2</sub>O emission as a result of nitrogen application within the project boundary in year  $t$  (t CO<sub>2</sub>e; from **AR-TOOL07** v1.0)

### 4.2 Nitrogen fixing species

Baseline and project emissions from nitrogen fixing species are estimated with the procedures described in **IPCC 2006 and 2019** and calculated with Equation 2.

#### Calculation of baseline and project emissions from nitrogen fixing species

$$BE/PE_{NS,a,y} = \sum_{t=1}^y F_{CR,t} \cdot EF_{NS} \cdot CF_{N2O} \cdot GWP_{N2O}$$

Equation 2

Where:

$BE/PE_{NS,a,y}$  Net GHG emissions from nitrogen-fixing species under the baseline scenario or project scenario for area  $a$  up to year  $y$  (t CO<sub>2</sub>e)

$F_{CR,t}$  Annual amount of N in crop residues (above and below ground), including N-fixing crops, and from forage/pasture renewal, returned to soils annually (t N/yr; from **IPCC 2019** Equation 11.6)

$EF_{NS}$  Emission factor for emissions from N inputs (t N<sub>2</sub>O-N/t N; from **IPCC 2019** Table 11.1 if a country or area specific value is not available)

$CF_{N2O}$  Conversion factor for converting from N to N<sub>2</sub>O (t N<sub>2</sub>O/t N; based on ratio of molecular weights = 44/28)

$GWP_{N2O}$  100-year global warming potential of N<sub>2</sub>O (t CO<sub>2</sub>e/t N<sub>2</sub>O; **IPCC 2021** default = 273)

### 4.3 Biomass burning

Baseline and project emissions from biomass burning are estimated following the procedures described in **AR-TOOL08** v4.0, and calculated with Equation 3.

#### Calculation of baseline and project emissions from biomass burning

$$BE/PE_{BB,a,y} = \sum_{t=1}^y GHG_{E,t}$$

Equation 3

Where:

$BE/PE_{BB,a,y}$  Net GHG emissions from biomass burning under the baseline scenario or project scenario for project area  $a$  up to year  $y$  (t CO<sub>2</sub>e)

$GHG_{E,t}$  Emission of non-CO<sub>2</sub> GHGs resulting from burning of biomass and forest fires within the project boundary, in year  $t$  (t CO<sub>2</sub>e; from **AR-TOOL08** v4.0)

#### 4.4 Fossil fuel combustion

Baseline and project emissions from fossil fuel combustion are estimated following the procedures described in **AR-TOOL05** v1.0 and calculated with Equation 4.

##### Calculation of baseline and project emissions from fossil fuel use

$$BE/PE_{FF,a,y} = \sum_{t=1}^y ET_{FC,t}$$

Equation 4

Where:

$BE/PE_{FF,a,y}$  Net GHG emissions from fossil fuel use under the baseline scenario or project scenario for project area  $a$  up to year  $y$  (t CO<sub>2</sub>e)

$ET_{FC,t}$  CO<sub>2</sub> emissions from fossil fuel combustion during the year  $t$  (from **AR-TOOL05** v1.0; t CO<sub>2</sub>)

#### 4.5 Enteric fermentation

Baseline and project emission from enteric fermentation are estimated following the Tier 1 Approach in **IPCC 2006 and 2019** and calculated with Equation 5 and Equation 6.

##### Calculation of baseline and project emissions from enteric fermentation

$$BE/PE_{EF,a,y} = \sum_{t=1}^y E_{EF,t} \cdot GWP_{CH4}$$

Equation 5

$$E_{EF,t} = \sum_i EF_{EF,i} \cdot N_{i,t}$$

Equation 6

Where:

$BE/PE_{EF,a,y}$  Net GHG emissions from enteric fermentation under the baseline scenario or project scenario for project area  $a$  up to year  $y$  (t CO<sub>2</sub>e)

$E_{EF,t}$  CH<sub>4</sub> emissions from enteric fermentation in year  $t$  (t CH<sub>4</sub>; see Equation 6)

$GWP_{CH4}$  100-year global warming potential of CH<sub>4</sub> (t CO<sub>2</sub>e/t CH<sub>4</sub>; **IPCC 2021** default = 27.2)

$EF_{EF,i}$  Emission factor for enteric fermentation for livestock type  $i$  (t CH<sub>4</sub>/heads/year; from **IPCC 2006 and 2019** Table 10.10 or 10.11 if a country or area specific value is not available)

$N_{i,t}$  Number of livestock of type  $i$  in year  $t$  (heads)

#### 4.6 Manure decomposition

Baseline and project emission from manure decomposition are estimated following Tier 1 Approach in **IPCC 2006 and 2019** and calculated with Equation 7 to Equation 10. Default values for emission factors from **IPCC 2006 and 2019** can be used if country or area specific values are not available.

##### Calculation of baseline and project emissions from manure decomposition

$$BE/PE_{MD,a,y} = \sum_{t=1}^y E_{MD,CH4,t} \cdot GWP_{CH4} + (E_{MD,directN20,t} + E_{MD,indirectN20,t}) \cdot GWP_{N20}$$

*Equation 7*

Where:

$BE/PE_{MD,a,y}$  Net GHG emissions from manure decomposition under the baseline scenario or project scenario for project area  $a$  up to year  $y$  (t CO<sub>2</sub>e)

$E_{MD,CH4,t}$  CH<sub>4</sub> emissions from manure decomposition in year  $t$  (t CH<sub>4</sub>; see Equation 8)

$GWP_{CH4}$  Global warming potential of CH<sub>4</sub> (t CO<sub>2</sub>e/t CH<sub>4</sub>; **IPCC 2021** default = 27.2)

$E_{MD,directN20,t}$  Direct N<sub>2</sub>O emissions from manure decomposition in year  $t$  (t N<sub>2</sub>O; see Equation 9)

$E_{MD,indirectN20,t}$  Indirect N<sub>2</sub>O emissions from manure decomposition in year  $t$  (t N<sub>2</sub>O; see Equation 10)

$GWP_{N20}$  100-year global warming potential of N<sub>2</sub>O (t CO<sub>2</sub>e/t N<sub>2</sub>O; **IPCC 2021** default = 273)

##### Calculation of annual CH<sub>4</sub> emissions from manure decomposition

$$E_{MD,CH4,t} = \sum_i EF_{MD,CH4,i} \cdot N_{i,t}$$

*Equation 8*

Where:

$E_{MD,CH4,t}$  CH<sub>4</sub> emissions from manure decomposition in year  $t$  (t CH<sub>4</sub>)

$N_{i,t}$  Number of livestock of type  $i$  in year  $t$  (heads)

##### Calculation of annual direct N<sub>2</sub>O emissions from manure decomposition

$$E_{MD,directN20,t} = \sum_i N_{i,t} \cdot Nex_i \cdot EF_{MD,directN20,i} \cdot CF_{N20}$$

*Equation 9*

Where:

$E_{MD,directN20,t}$  Direct N<sub>2</sub>O emissions from manure decomposition in year  $t$  (t N<sub>2</sub>O)

$N_{i,t}$  Number of livestock of type  $i$  in year  $t$  (heads)

$Nex_i$  Annual average N excretion per head of livestock type  $i$  (t N/head/year; from **IPCC 2019** Table 10.19 if a country or area specific value is not available)

$EF_{MD,directN20,i}$  Emission factor for direct N<sub>2</sub>O emissions from manure decomposition for livestock type  $i$  (t N<sub>2</sub>O-N/t N/ head/year; from **IPCC 2006 and 2019** Table 10.21 if a country or area specific value is not available)

$CF_{N2O}$  Conversion factor for converting from N to N<sub>2</sub>O (t N<sub>2</sub>O/t N; based on ratio of molecular weights = 44/28)

#### Calculation of annual indirect N<sub>2</sub>O emissions from manure decomposition

$$E_{MD,indirectN20,t} = \sum_i N_{i,t} \cdot Nex_i \cdot Frac_{gas} \cdot EF_{MD,indirectN20} \cdot CF_{N2O}$$

Equation 10

Where:

$E_{MD,indirectN20,t}$  Indirect N<sub>2</sub>O emissions from manure decomposition in year  $t$  (t N<sub>2</sub>O)

$N_{i,t}$  Number of livestock of type  $i$  in year  $t$  (heads)

$Nex_i$  Annual average N excretion per head of livestock type  $i$  (t N/head/year; from **IPCC 2006 and 2019** Table 10.19 if a country or area specific value is not available)

$Frac_{gas}$  Fraction of managed livestock manure nitrogen that volatilizes as NH<sub>3</sub> and NO<sub>x</sub> in the manure management phase (t NH<sub>3</sub>-N and NO<sub>x</sub>-N emitted/t N; from **IPCC 2019** Table 10.22 if a country or area specific value is not available)

$EF_{MD,indirectN20}$  Emission factor for N<sub>2</sub>O emissions from atmospheric deposition of forage-sourced nitrogen on soils and water surfaces (t N<sub>2</sub>O-N/t NH<sub>3</sub>- N and NO<sub>x</sub>-N emitted/head/year; from default value in **IPCC 2019** Equation 10.27 = 0.01 kg if a country or area specific value is not available)

$CF_{N2O}$  Conversion factor for converting from N to N<sub>2</sub>O (t N<sub>2</sub>O/t N; based on ratio of molecular weights = 44/28)

#### 4.7 Soil methanogenesis

Methane emissions from soils under conditions of flooding or saturation are calculated following the Tier 1 Approach in **IPCC 2006** and are calculated with Equation 11 and Equation 12.

#### Calculation of baseline and project emissions from soil methanogenesis under conditions of flooding or saturation

$$BE/PE_{SM,a,y} = \sum_{t=1}^y E_{SM,CH4,t} \cdot GWP_{CH4}$$

Equation 11

Where:

$BE/PE_{SM,a,y}$  Net GHG emissions from soil methanogenesis under the baseline scenario or project scenario for project area  $a$  up to year  $y$  (t CO<sub>2</sub>e)

$E_{SM,CH4,t}$  CH<sub>4</sub> emissions from soil methanogenesis in year  $t$  (t CH<sub>4</sub>; see Equation 12)

$GWP_{CH4}$  100-year global warming potential of CH<sub>4</sub> (t CO<sub>2</sub>e/t CH<sub>4</sub>; **IPCC 2021** default = 27.2)

### Calculation of CH<sub>4</sub> emissions from soil methanogenesis under conditions of flooding or saturation

$$E_{SM,CH4,t} = A_{sat} \cdot P \cdot E_{CH4,diff}$$

Equation 12

Where:

$E_{SM,CH4,t}$  CH<sub>4</sub> emissions from soil methanogenesis in year  $t$  (t CH<sub>4</sub>)

$A_{sat}$  Area of saturated soils (ha)

$P$  Ice free period (days/year)

$E_{CH4,diff}$  Averaged daily diffusive emissions (t CH<sub>4</sub>/ha/day; from **IPCC 2006** Appendix 3 Table 3A.2 if a country or area specific value is not available)

## 5 Parameters

|  |  |
|--|--|
| Data/Parameter   | $N_2O_{direct-N,t}$  |
| Units  | t CO <sub>2</sub> e  |
| Description  | Direct N <sub>2</sub> O emission as a result of nitrogen application within the project boundary in year $t$ |
| Equations  | Equation 1   |
| Source   | AR-TOOL07 v1.0   |
| Value  | NA   |
| Justification of choice of data or description of measurement methods and procedures applied | See AR-TOOL07 v1.0   |
| Purpose of Data  | Calculation of baseline and project emissions  |
| Comments   | NA   |

|  |   |
|--|---|
| Data/Parameter   | $F_{CR,t}$  |
| Units  | t N/yr  |
| Description  | Annual amount of N in crop residues (above and below ground), including N-fixing crops, and from forage/pasture renewal, returned to soils annually |
| Equations  | Equation 2  |
| Source   | <b>IPCC 2019</b> Equation 11.6  |
| Value  | NA  |
| Justification of choice of data or description of measurement methods and procedures applied | See <b>IPCC 2019</b>  |

|                 |  |
|-----------------|--|
| Purpose of Data | Estimation of emissions from nitrogen fixing species |
| Comments        |  |

|  |  |
|--|--|
| Data/Parameter   | $EF_{NS}$  |
| Units  | t N <sub>2</sub> O-N/t N   |
| Description  | Emission factor for emissions from N inputs                                      |
| Equations  | Equation 2   |
| Source   | <b>IPCC 2019</b> Table 11.1 if a country or area specific value is not available |
| Value  | NA   |
| Justification of choice of data or description of measurement methods and procedures applied | See <b>IPCC 2019</b>   |
| Purpose of Data  | Estimation of emissions from nitrogen fixing species                             |
| Comments   | NA   |

|  |  |
|--|--|
| Data/Parameter   | $CF_{N2O}$   |
| Units  | t N <sub>2</sub> O/t N   |
| Description  | Conversion factor for converting from N to N <sub>2</sub> O    |
| Equations  | Equation 2, Equation 9, Equation 10                            |
| Source   | <b>IPCC 2006</b>   |
| Value  | 44/28  |
| Justification of choice of data or description of measurement methods and procedures applied | Based on ratio of molecular weights of N <sub>2</sub> O and N. |
| Purpose of Data  | Conversion from N to N <sub>2</sub> O                          |
| Comments   | NA   |

|  |   |
|--|---|
| Data/Parameter   | $GWP_{N2O}$   |
| Units  | t CO <sub>2</sub> e/t N <sub>2</sub> O                |
| Description  | 100-year global warming potential of N <sub>2</sub> O |
| Equations  | Equation 2, Equation 7                                |
| Source   | <b>IPCC 2021</b> Table 7.15                           |
| Value  | 273   |
| Justification of choice of data or description of measurement methods and procedures applied | See <b>IPCC 2021</b>                                  |
| Purpose of Data  | Conversion of N <sub>2</sub> O to CO <sub>2</sub> e   |
| Comments   | NA  |

|                |  |
|----------------|--|
| Data/Parameter | $GHG_{E,t}$  |
| Units          | t CO <sub>2</sub> e  |
| Description    | Emission of non-CO <sub>2</sub> GHGs resulting from burning of biomass and forest fires within the project boundary, in year t |

|  |   |
|--|---|
| Equations  | Equation 3                                    |
| Source   | AR-TOOL08 v4.0                                |
| Value  | NA  |
| Justification of choice of data or description of measurement methods and procedures applied | See AR-TOOL08 v4.0                            |
| Purpose of Data  | Calculation of baseline and project emissions |
| Comments   | NA  |

|  |   |
|--|---|
| Data/Parameter   | $ET_{FC,t}$   |
| Units  | t CO <sub>2</sub>   |
| Description  | CO <sub>2</sub> emissions from fossil fuel combustion during the year $t$ |
| Equations  | Equation 4  |
| Source   | AR-TOOL05 v1.0  |
| Value  | NA  |
| Justification of choice of data or description of measurement methods and procedures applied | See AR-TOOL05 v1.0  |
| Purpose of Data  | Calculation of baseline and project emissions                             |
| Comments   | NA  |

|  |  |
|--|--|
| Data/Parameter   | $GWP_{CH_4}$   |
| Units  | t CO <sub>2</sub> e/t CH <sub>4</sub>                |
| Description  | 100-year global warming potential of CH <sub>4</sub> |
| Equations  | Equation 5, Equation 7, Equation 11                  |
| Source   | IPCC 2021 Table 7.15                                 |
| Value  | 27.0   |
| Justification of choice of data or description of measurement methods and procedures applied | See IPCC 2021  |
| Purpose of Data  | Conversion of CH <sub>4</sub> to CO <sub>2</sub> e   |
| Comments   | NA   |

|  |   |
|--|---|
| Data/Parameter   | $EF_{EF,i}$   |
| Units  | t CH <sub>4</sub> /heads/year   |
| Description  | Emission factor for enteric fermentation for livestock type $i$                                 |
| Equations  | Equation 6  |
| Source   | From IPCC 2019 Table 10.10 or 10.11, or a country or area specific value from a credible source |
| Value  | NA  |
| Justification of choice of data or description of measurement methods and procedures applied | See IPCC 2019   |
| Purpose of Data  | Estimation of emissions from enteric fermentation   |

|          |    |
|----------|----|
| Comments | NA |
|----------|----|

|  |  |
|--|--|
| Data/Parameter   | $N_{i,t}$  |
| Units  | Heads  |
| Description  | Number of livestock of type $i$ in year $t$                                |
| Equations  | Equation 6, Equation 8, Equation 9, Equation 10                            |
| Source   | Surveys or inventory of project areas                                      |
| Value  | NA   |
| Justification of choice of data or description of measurement methods and procedures applied | Approach used in <b>IPCC 2019</b>  |
| Purpose of Data  | Estimation of emissions from enteric fermentation and manure decomposition |
| Comments   | NA   |

|  |  |
|--|--|
| Data/Parameter   | $EF_{MD,CH4,i}$  |
| Units  | t CH <sub>4</sub> /head/year   |
| Description  | Emission factor for CH <sub>4</sub> from livestock type $i$                                      |
| Equations  | Equation 8   |
| Source   | <b>IPCC 2019</b> Table 10.14 to 10.16 or a country or area specific value from a credible source |
| Value  | NA   |
| Justification of choice of data or description of measurement methods and procedures applied | See <b>IPCC 2019</b>   |
| Purpose of Data  | Estimation of emissions from manure decomposition  |
| Comments   | NA   |

|  |   |
|--|---|
| Data/Parameter   | $Nex_i$   |
| Units  | t N/head/year   |
| Description  | Annual average N excretion per head of livestock type $i$                               |
| Equations  | Equation 9, Equation 10   |
| Source   | <b>IPCC 2019</b> Table 10.19 or a country or area specific value from a credible source |
| Value  | NA  |
| Justification of choice of data or description of measurement methods and procedures applied | See <b>IPCC 2019</b>  |
| Purpose of Data  | Estimation of emissions from manure decomposition                                       |
| Comments   | NA  |

|                |                                     |
|----------------|-------------------------------------|
| Data/Parameter | $EF_{MD,directN2O,i}$               |
| Units          | t N <sub>2</sub> O-N/t N/ head/year |

|  |   |
|--|---|
| Description  | Emission factor for direct N <sub>2</sub> O emissions from manure decomposition for livestock type <i>i</i> |
| Equations  | Equation 9  |
| Source   | <b>IPCC 2019</b> Table 10.21 or a country or area specific value from a credible source                     |
| Value  | NA  |
| Justification of choice of data or description of measurement methods and procedures applied | See <b>IPCC 2019</b>  |
| Purpose of Data  | Estimation of emissions from manure decomposition   |
| Comments   | NA  |

|  |  |
|--|--|
| Data/Parameter   | $Frac_{gas}$   |
| Units  | t NH <sub>3</sub> -N and NO <sub>x</sub> -N emitted/t N  |
| Description  | Fraction of managed livestock manure nitrogen that volatilizes as NH <sub>3</sub> and NO <sub>x</sub> in the manure management phase |
| Equations  | Equation 10  |
| Source   | <b>IPCC 2019</b> Table 10.22 or a country or area specific value from a credible source  |
| Value  | NA   |
| Justification of choice of data or description of measurement methods and procedures applied | See <b>IPCC 2019</b>   |
| Purpose of Data  | Estimation of emissions from manure decomposition  |
| Comments   | NA   |

|  |   |
|--|---|
| Data/Parameter   | $EF_{MD,indirectN2O}$   |
| Units  | t N <sub>2</sub> O-N/t NH <sub>3</sub> - N and NO <sub>x</sub> -N emitted/head/year   |
| Description  | Emission factor for N <sub>2</sub> O emissions from atmospheric deposition of forage-sourced nitrogen on soils and water surfaces |
| Equations  | Equation 10   |
| Source   | <b>IPCC 2019</b> Equation 10.27 or a country or area specific value from a credible source  |
| Value  | 0.01 kg if a country or area specific value is not available  |
| Justification of choice of data or description of measurement methods and procedures applied | See <b>IPCC 2019</b>  |
| Purpose of Data  | Estimation of emissions from manure decomposition   |
| Comments   | NA  |

|                |                         |
|----------------|-------------------------|
| Data/Parameter | $A_{sat}$               |
| Units          | ha                      |
| Description    | Area of saturated soils |
| Equations      | Equation 12             |
| Source         | Mapping of project area |

|  |  |
|--|--|
| Value  | NA   |
| Justification of choice of data or description of measurement methods and procedures applied | Approach used in <b>IPCC 2006</b>                |
| Purpose of Data  | Estimation of emissions from soil methanogenesis |
| Comments   | NA   |

|  |  |
|--|--|
| Data/Parameter   | $P$  |
| Units  | days/year  |
| Description  | Ice free period                                  |
| Equations  | Equation 12                                      |
| Source   | Regional statistics                              |
| Value  | 365 for areas where ice does not form            |
| Justification of choice of data or description of measurement methods and procedures applied |  |
| Purpose of Data  | Estimation of emissions from soil methanogenesis |
| Comments   | NA   |

|  |  |
|--|--|
| Data/Parameter   | $E_{CH4,diff}$   |
| Units  | t CH <sub>4</sub> /ha/day  |
| Description  | Averaged daily diffusive emissions   |
| Equations  | Equation 12  |
| Source   | <b>IPCC 2006</b> Table 3A.2 or a country or area specific value from a credible source |
| Value  | NA   |
| Justification of choice of data or description of measurement methods and procedures applied | See <b>IPCC 2006</b> Appendix 3  |
| Purpose of Data  | Estimation of emissions from soil methanogenesis                                       |
| Comments   | NA   |

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