

# MODULE NAME:

### ACCOUNTING MODULE FOR EMISSIONS FROM FERTILIZER

#### MODULE CODE:

#### **A-FERTILIZER**

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# 1. Parameters, Purpose and Applicability

#### 1.1 Output Parameters(s):

Parameter Name	Parameter Description
S_FERT	Net fertilizer emissions (t CO <sub>2</sub> e)

#### 1.2 Key Input Data:

- Atmospheric factors
- Daily meteorology
- Edaphic factors
- Cropping factors
- Tillage factors
- Fertilizer application factors
- Irrigation factors

#### 1.3 Purpose

- To estimate emissions and net emission reductions from fertilizer use as direct and indirect parts of grazing land and livestock management greenhouse gas mitigation activities.
- The module is for accounting large scale emissions from fertilizer use.
- The module estimates both emissions in the baseline case and with project implementation.

#### 1.4 Applicability Conditions

- The module is applicable to all uses of fertilizer in projects accounted for under this methodology.
- Where with-project emissions are significantly elevated (see T-XANTE) the module shall be used, in all other cases it is optional.



# 2. Calculation Procedure

In this methodology emissions resulting from fertilizer application shall be calculated using a qualifying process model<sup>1</sup>.

The baseline shall be dynamic in order to capture variation resulting from actual climate conditions. *Ex ante*, an estimate of both baseline and with-project emissions shall be made. *Ex post* at the time of reporting, baseline and project emissions shall be calculated based on climatic conditions and other factors specific to the project and time period.

# 2.1 Models

Emissions resulting from fertilizer application shall be estimated using a process model. To be applicable the model shall have been accepted in peer reviewed scientific publications and shall have the potential to model direct and indirect emissions from fertilizer application with consideration of:

- Atmospheric factors (e.g. atmospheric background concentrations of  $NH_3$  and  $CO_2$ ; N concentration in rainfall)
- Daily meteorology
- Edaphic factors (e.g. clay content; bulk density; soil pH; SOC at surface soil<sup>2</sup>; soil texture; slope; depth of water retention layer; field capacity; wilting point)
- Cropping factors (e.g. crop type; planting date; harvest date; C/N ratio of the grain, leaf
   + stem tissue and root tissue; fraction of leaves and stem left in field after harvest; maximum yield)
- Tillage factors (e.g. number of tillage events; date and depth of tillage events)
- Fertilizer application factors (e.g. number of fertilizer applications; date of each fertilizer application; application method; type of fertilizer; fertilizer application rate; number of organic applications per year; date, type, C/N ratio and rate of organic amendment application)
- Irrigation factors (e.g. number of irrigation events; date, type and rate of irrigation event)

Examples of applicable models include DNDC<sup>3</sup> and Daycent<sup>4</sup>. DNDC is the process model prescribed in the ACR approved methodology for N<sub>2</sub>O Emissions Reductions through Changes in

<sup>&</sup>lt;sup>1</sup> Note that different models may be used under A-BIOTIC and A-FERTILIZER

<sup>&</sup>lt;sup>2</sup> Depth as required by the process model

<sup>&</sup>lt;sup>3</sup> <u>http://www.dndc.sr.unh.edu/</u>



Fertilizer Management (<u>http://americancarbonregistry.org/carbon-accounting/carbon-accounting/emissions-reductions-through-changes-in-fertilizer-management</u>); the detailed methods in the approved methodology may be directly applied here.

For application of the selected model to the project area the following criteria must be met:

There must be a study or studies (for example: scientific journals, university theses, local research studies or work carried out by the project proponent) that demonstrate that the use of the selected model is appropriate for: a) the IPCC climatic regions of 2006 IPCC AFOLU Guidelines<sup>5</sup> or b) agroecological zone (AEZ) in which the project is situated using one of the options presented below<sup>6</sup>:

Option 1: The studies used in support of the project should meet the guidance on model applicability as outlined in IPCC AFOLU 2006 guidelines in order to show that the model is applicable for the relevant IPCC climatic region. The guidance notes that an appropriate model should be capable of representing the relevant management practices and that the model inputs (i.e., driving variables) are validated from country or region-specific locations that are representative of the variability of climate, soil and management systems in the country.

Option 2: Where available, the use of national, regional or global level agroecological zone (AEZ) classification is appropriate to show that the model has been validated for similar AEZs. It is recognized that national level AEZ classifications are not readily available; therefore this methodology allows the use of the global and regional classification.

Where a project area consists of multiple sites, it is recognized that studies demonstrating model validity using either Option 1 or Option 2 may not be available for each of the sites in the project area. In such cases the study used should be capable of demonstrating that the following two conditions are met:

<sup>6</sup> IPCC. 2006, 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 4: Agriculture, Forestry, and Other Land Use. Prepared by the National Greenhouse Gas Inventories Programme, Eggleston H.S., Buendia L., Miwa K., Ngara T. and Tanabe K. (eds).

<sup>&</sup>lt;sup>4</sup> <u>http://www.nrel.colostate.edu/projects/daycent/</u>

<sup>&</sup>lt;sup>5</sup> <u>http://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/4\_Volume4/V4\_03\_Ch3\_Representation.pdf</u>

Published: IGES, Japan. http://www.ipcc-nggip.iges.or.jp/public/2006gl/index.html



- i) The model is validated for at least 50% of the total project area relevant to fertilizer application where the project area covers up to 50,000 ha; or at least 75% of the total project area where project area relevant to fertilizer application covers greater than 50,000 ha; and
- ii) The area for which the model is validated generates at least two-thirds of the total project emission reductions from fertilizer application.

# 2.2 Quantification

## 2.2.1 Running the Model and Model Outputs

The output shall be the fertilizer-derived emission (kg N<sub>2</sub>O-N.ha<sup>-1</sup>; kg NO<sub>3</sub><sup>--</sup>N.ha<sup>-1</sup>; kg NH<sub>3</sub>-N.ha<sup>-1</sup> + NO<sub>X</sub>-N.ha<sup>-1</sup> volatilized) at a specific point in time. This shall vary by stratum (*i*) where variation exists in historical use and management, current management and edaphoclimatic factors.

The model shall be applied to the project location using pre-existing data and factors appropriate to the climate zone/region and edaphic conditions. Where project and site specific data can be input into the model, defaults supplied by the model shall not be used without justification.

The following parameters shall be used for data output from the model:

NL <sub>DIRECT,</sub> i	Direct annual N <sub>2</sub> O emissions in stratum <i>i</i> ; kg N <sub>2</sub> O-N.ha <sup>-1</sup>
NL <sub>LEACH,i</sub>	Annual nitrate leaching loss in stratum <i>i</i> ; kg NO <sub>3</sub> N.ha <sup>-1</sup>
NL <sub>VOLAT,i</sub>	Annual ammonia volatilization and nitric oxide emissions in stratum $i$ ; kg NH <sub>3</sub> -
	N.ha <sup>-1</sup> + NO <sub>x</sub> -N.ha <sup>-1</sup> volatilized

Calculate total average N<sub>2</sub>O emissions in metric tons (t)  $CO_2$ -e.ha<sup>-1</sup> in stratum *i* as follows:

$$GHG_{BSL_{N_2O,E,i,t}} = \left(NL_{DIRECT,i} + \left(NL_{VOLAT,i} * EF_4\right) + \left(NL_{LEACH,i} * EF_5\right)\right) * \frac{44}{28} * GWP_{N_2O}$$
(1)

$$GHG_{P_N_2O,E,i,t} = \left(NL_{DIRECT,i} + \left(NL_{VOLAT,i} * EF_4\right) + \left(NL_{LEACH,i} * EF_5\right)\right) * \frac{44}{28} * GWP_{N_2O}$$
(2)

$$GHG_{BSL_N_2O,E} = \sum_{t=1}^{t^*} \left( \sum_{i=1}^{M} \left( GHG_{BSL,N_2O,E,i,t} * A_i \right) \right)$$
(3)



$$GHG_{P_{N_{2}O,E}} = \sum_{t=1}^{t^{*}} \left( \sum_{i=1}^{M} \left( GHG_{P,N_{2}O,E,i,t} * A_{i} \right) \right)$$

(4)

Where:

GHG <sub>BSL_N2O,E,i,t</sub>	N <sub>2</sub> O emissions as a result of fertilizer management activities in stratum <i>i</i> at time <i>t</i> within the project boundary in the baseline; t $CO_2$ -e.ha <sup>-1</sup>	
GHG <sub>P_N2O,E,i,t</sub>	$N_2O$ emissions as a result of fertilizer management activities in stratum <i>i</i> at time <i>t</i> within the project boundary for the project scenario; t $CO_2$ -e.ha <sup>-1</sup>	
GHG <sub>BSL_N2O,E</sub>	$N_2O$ emissions as a result of fertilizer management activities within the project boundary in the baseline; t CO <sub>2</sub> -e	
GHG <sub>P_N2O,E</sub>	$N_2O$ emissions as a result of fertilizer application within the project boundary in the with-project scenario; t $CO_2$ -e	
NL <sub>DIRECT,i</sub>	Direct annual N <sub>2</sub> O emissions in stratum <i>i</i> ; kg N <sub>2</sub> O-N.ha <sup>-1</sup>	
NL <sub>LEACH</sub> , i	Annual nitrate leaching loss in stratum <i>i</i> ; kg NO <sub>3</sub> <sup></sup> N.ha <sup>-1</sup>	
NL <sub>VOLAT,</sub> i	Annual ammonia volatilization and nitric oxide emissions in stratum <i>i</i> ; kg NH <sub>3</sub> -N.ha <sup>-1</sup> + NO <sub>X</sub> -N.ha <sup>-1</sup> volatilized	
EF4	Emission factor for N <sub>2</sub> O emission from atmospheric deposition of N on soils and water surfaces and subsequent volatilization (default = 0.01; IPCC AFOLU Guidelines 2006 Vol.4 Ch.11 Table 11.3); kg N <sub>2</sub> O-N (kg NH <sub>3</sub> -N + NO <sub>X</sub> -N volatilized) <sup>-1</sup>	
EF <sub>5</sub>	Emission factor for N <sub>2</sub> O emission from N leaching and runoff (default = 0.0075; IPCC AFOLU Guidelines 2006 Vol.4 Ch.11 Table 11.3); kg N <sub>2</sub> O-N (kg N leaching/runoff) <sup>-1</sup>	
44/28	Ratio of molecular weights of N <sub>2</sub> O and N; mol mol <sup>-1</sup>	
GWP <sub>N2O</sub>	Global warming potential for N <sub>2</sub> O (default = 310 for SAR-100 value in IPCC Fourth Assessment Report); t $CO_2$ -e (t N <sub>2</sub> O) <sup>-1</sup>	
A <sub>i</sub>	Area of stratum i; ha *	
i	1, 2, 3 <i>M</i> strata	
t	1, 2, 3 $t^*$ years elapsed since the start of the GLLM project activity	
* Where stratum area is in acres convert to hectares by multiplying by 0.4047		



## 2.3 Fertilizer production emissions

The  $CO_2$  emissions from the production of fertilizer applied per cropland land area are calculated as follows<sup>7</sup>:

$$GHG_{BSL,F,E} = \sum_{t=1}^{t} \left( \sum_{i=1}^{M} (A_i * AR_{i,f} * EF_{CO_2f}) \right)$$
(5)

$$GHG_{P,F,E} = \sum_{t=1}^{t} \left( \sum_{i=1}^{M} \left( A_i * AR_{i,f} * EF_{CO_2 f} \right) \right)$$
(6)

Where:

GHG <sub>BSL_F,E</sub>	Baseline GHG emissions as a result of production of fertilizer used; t CO <sub>2</sub> -e
$GHG_{P_F,E}$	Project GHG emissions as a result of production of fertilizer used; t CO <sub>2</sub> -e
$EF_{CO2,f}$	Emission factor for the production of synthetic nitrogen fertilizer; t $\rm CO_2$ per ton synthetic nitrogen fertilizer
$A_i$	Area of land where fertilizer is applied for stratum <i>i</i> ; ha *
$AR_{i,f}$	Average application rate of fertilizer $f$ for stratum $i$ ; $t.ha^{-1}$ #

\* Where stratum area is in acres convert to hectares by multiplying by 0.4047 # Where application rate is in pounds per acres convert to metric tons per hectare by multiplying by 0.0014

*EF*<sub>*CO2,f*</sub> is calculated following IPCC and CDM guidelines as follows:

If the fertilizer used is urea, the  $EF_{CO2,f}$  = 1.54 t CO<sub>2</sub>e per ton urea based on IPCC default values shall be used which takes into account the fact that the total GHG emissions from urea would be GHG emissions during ammonia production – intermediate CO<sub>2</sub> storage in urea + CO<sub>2</sub> release due to urea application (see 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 3: Industrial Processes and Product Use; Chapter 3.2 Ammonia Production).

<sup>&</sup>lt;sup>7</sup> Methods derived directly from CDM methodology: "Offsetting of synthetic nitrogen fertilizers by inoculants application in legumes-grass rotations on acidic soils on existing cropland". Available at: <u>http://cdm.unfccc.int/UserManagement/FileStorage/BZG8LM2WO95IDQJCF634VUYTPNEKRX</u>



In case of other synthetic nitrogen fertilizers in the absence of reliable project specific data, conservative values may be calculated (as long as the mass ratio of N in the fertilizer is known) using the following formula:

$$EF_{CO_2,f} = Ncont_f * 0.82 * 2.014$$
<sup>(7)</sup>

Where:

$EF_{CO2,f}$	The emission factor for the production of fertilizer $f$ ; t CO <sub>2</sub> per ton fertilizer $f$	
$Ncont_f$ The N content of fertilizer $f$ on a mass ratio basis (see parameter table		
	examples for common synthetic N fertilizer types); %	
0.82	The mass ratio between N and $NH_3$	
2.014	A conservative emission factor for ammonia production; t $CO_2$ per ton NH <sub>3</sub>	

## 2.4 Baseline

The baseline GHG emissions will be determined as the emissions of  $N_2O$  resulting from application of fertilizers.

$$E\_FERT_{BSL} = GHG_{BSL N_2O,E} + GHG_{BSL,F,E}$$
(8)

Where:

E_FERT <sub>BSL</sub>	Fertilizer emissions in the baseline; t CO <sub>2</sub> -e
GHG <sub>BSL_N2O,E</sub>	$N_2O$ emissions as a result of fertilizer management activities within the project
	boundary in the baseline; t $CO_2$ -e
GHG <sub>BSL_F,E</sub>	GHG emissions as a result of production of fertilizer used in the baseline; t
	CO <sub>2</sub> -e

#### 2.5 With-project

The with-project GHG emissions shall be estimated using the equations in this section. When applying these equations for the *ex ante* calculation of project emissions, Project Proponents



shall provide estimates of the values of those parameters that are not available before the start of monitoring activities. Project Proponents must retain a conservative approach in making these estimates.

$$E \_ FERT_P = GHG_{P\_N_2O,E} + GHG_{P,F,E}$$
(9)

Where:

$E_FERT_P$	Fertilizer emissions in the project case; t CO <sub>2</sub> -e
GHG <sub>P_N2O,E</sub>	$N_2O$ emissions as a result of fertilization within the project boundaries in the
	with-project scenario; t CO <sub>2</sub> -e
GHG <sub>P_F,E</sub>	Project GHG emissions as a result of production of fertilizer used; t CO <sub>2</sub> -e

## 2.6 Summation

Total net fossil fuel emissions will be equal to baseline minus the project:

$$E \_ FERT_{prelim} = E \_ FERT_{BSL} - E \_ FERT_{P}$$
(10)Where: $E\_FERT_{prelim}$ Net fertilizer emissions prior to uncertainty deductions; t CO<sub>2</sub>-e $E\_FERT_{BSL}$ Fertilizer emissions in the baseline; t CO<sub>2</sub>-e $E\_FERT_{P}$ Fertilizer emissions in the project case; t CO<sub>2</sub>-e

# 2.7 Uncertainty

Estimated GHG emissions from GLLM activities have uncertainties associated with the measures/estimates of area or other activity data, model inputs and coefficients. It is assumed that the uncertainties associated with the estimates of the various input data are available, either as default values or estimates based on sound statistical sampling. Uncertainties arising from the measurement and monitoring shall always be quantified.



### 2.7.1 The use of planning to diminish uncertainty

Under the modelling approach, the Project Proponent has the option of replacing standard default input values with project-specific measurements. Project-specific measurements will decrease the model uncertainty, thereby decreasing the uncertainty and required deductions in credited ERTs.

When project-specific measurements are included, a measurement plan should be constructed that minimizes uncertainty. By developing a measurement plan that includes proper stratification and sufficient measurement plots, the Proponent can minimize uncertainty and maximize the potential for full crediting.

It is good practice to consider uncertainty at an early stage to identify the data sources with the highest uncertainty. The timely consideration of uncertainty provides the opportunity to conduct further work to diminish uncertainty.

#### 2.7.2 Estimation of uncertainty for modelled emissions

Uncertainty shall be quantified by means of a Monte Carlo simulation. Process models can include Monte Carlo analysis procedures. Where models include such simulations, these simulations shall be used .

The output result shall be  $E\_FERT_{ERROR}$  (the total uncertainty for fertilizer emissions in %). Steps and guidance in the approved ACR methodology for N<sub>2</sub>O Emissions Reductions through Changes in Fertilizer Management (<u>http://americancarbonregistry.org/carbon-accounting/carbon-accounting/carbon-accounting/emissions-reductions-through-changes-in-fertilizer-management</u>) may be used.

Uncertainty shall be further quantified across categories and between baseline and project scenarios using Monte Carlo analyses. The output (E\_FERT<sub>ERROR</sub>) shall be the half width of the ultimate calculated 90% confidence interval divided by estimated net fertilizer emissions.

#### 2.7.3 Uncertainty Deduction

If E\_FERT<sub>ERROR</sub>  $\leq$  10% of E\_FERT<sub>prelim</sub> then no deduction for uncertainty is required (E\_FERT<sub>prelim</sub> = E\_FERT).

If E\_FERT<sub>ERROR</sub> > 10% of E\_FERT<sub>prelim</sub> then the modified value for E\_FERT to account for uncertainty shall be:



$$E\_FERT = E\_FERT_{pre lim} * (1 - (E\_FERT_{ERROR} - 10\%))$$
 (11)

Where:

E_FERT	Net fertilizer emissions; t CO <sub>2</sub> -e
E_FERTprelim	Net fertilizer emissions prior to uncertainty deductions; t CO <sub>2</sub> -e
E_FERT <sub>ERROR</sub>	Total uncertainty for fertilizer emissions; %

Where E\_FERT is negative (decrease in fertilizer use by the project) and:

$$E_FERT = E_FERT_{prelim} * (1 + (E_FERT_{FROR} - 10\%))$$
(12)

Where:

E_FERT	Net fertilizer emissions; t CO <sub>2</sub> -e
E_FERTprelim	Net fertilizer emissions prior to uncertainty deductions; t CO <sub>2</sub> -e
E_FERT <sub>ERROR</sub>	Total uncertainty for fertilizer emissions; %

Where E\_FERT is positive (increase in fertilizer use by the project).

# 3. Input Data Sources and Requirements

In choosing key parameters or making important assumptions based on information that is not specific to the project circumstances, such as in use of existing published data, Project Proponents must retain a conservative approach: that is, if different values for a parameter are equally plausible, a value that does not lead to overestimation of net GHG emissions reductions or net sequestration must be selected.

It is a requirement that project developers include an explanation and justification for all parameters selected and used in the module.



Parameter	Selected model inputs
Units	Multiple
Description	Inputs to the selected soil organic carbon and living biomass estimation model
<b>Relevant Section</b>	1.1 / 1.2
Relevant	-
Equation(s)	
Source of Data	Multiple
Data Requirements	To be specified in the GHG Project Plan
Collection	To be specified in the GHG Project Plan
Procedure	
<b>Revision Frequency</b>	Project case prior to each verification; baseline prior to baseline renewal
Comments	

Parameter	Ncont <sub>f</sub>		
Units	N content (% of mass)		
Description	The N content of fertilizer f on a mass ratio basis		
Relevant			
Section			
Relevant	11,18		
Equation(s)			
Source of	2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 3:		
Data	Industrial Processes and Product Use		
Data			
Requirements			
Collection		N content (%	
Procedure	Synthetic nitrogen fertilizer types	of mass)	
		011110007	
	Single nutrient products N-fertilizer		
	Anhydrous Ammonia (NH3) "Ammonia"	82	
	Ammonium Sulfate [(NH <sub>4</sub> )2SO <sub>4</sub> ]	21	
	Monoammonium Phosphate (MAP)	11	
	Diammonium Phosphate (DAP)	18	
	Ammonium Nitrate (NH <sub>4</sub> NO <sub>3</sub> )	33.5	
	Calcium Ammonium Nitrate (CAN)	26	
	Any other synthetic nitresen fortilizer (o.g. multi nutrient	Project	
	Any other synthetic nitrogen fertilizer (e.g., multi nutrient	proponent to	
	fertilizers (N-P-K))	calculate	
Revision			
Frequency			
Comments			