

Determination of the carbon budget of a pasture: effect of system boundaries and flux uncertainties

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Abstract

Carbon (C) sequestration in the soil is considered as a potential important mechanism to mitigate greenhouse gas (GHG) emissions of the agricultural sector. It can be quantified by the net ecosystem carbon budget (NECB) describing the change of soil C as the sum of all relevant import and export fluxes. NECB was investigated here in detail for an intensively grazed dairy pasture in Switzerland. Two budget approaches with different system boundaries were applied: NECB_{tot} for system boundaries including the grazing cows and NECB_{past} for system boundaries excluding the cows. CO₂ and CH₄ exchange induced by soil/vegetation processes as well as direct emissions by the animals were derived from eddy covariance measurements. Other C fluxes were either measured (milk yield, concentrate feeding) or derived based on animal performance data (intake, excreta). For the investigated year, both approaches resulted in a small near-neutral C budget: NECB_{tot} -27 ± 62 g C m⁻² yr⁻¹ and NECB_{past} 23 ± 76 g C m⁻² yr⁻¹. The considerable uncertainties, depending on the approach, were mainly due to errors in the CO₂ exchange or in the animal related fluxes. The comparison of the NECB results with the annual exchange of other GHG revealed CH₄ emissions from the cows to be the major contributor in terms of CO₂-equivalents, but with much lower uncertainty compared to NECB. Although only one year of data limit the representativeness of the carbon budget results, they demonstrated the important contribution of the non-CO₂ fluxes depending on the chosen system boundaries and the effect of their propagated uncertainty in an exemplary way. The simultaneous application and comparison of both NECB approaches provides a useful

29 consistency check for the carbon budget determination and can help to identify and eliminate
30 systematic errors.

31 **1 Introduction**

32 The agricultural sector is the third major contributor of anthropogenic induced greenhouse gas
33 (GHG) emissions and accounts for 14% of global GHG emissions (IPCC, 2014). Depending on
34 the country and the agricultural production system, agriculture can account for more than 50%
35 of total national GHG emissions (UNFCCC, 2014). Whereas agricultural activities mainly lead
36 to emissions of CH₄ and N₂O, agricultural land potentially can be either a source or a sink for
37 atmospheric CO₂ (Tubiello et al., 2015) by changing the carbon (C) storage in the soil. Grazing
38 land management, cropland management and restoration of organic soils are considered as the
39 most cost-effective mitigation options for the agriculture sector (IPCC, 2014), and carbon
40 sequestration, i.e., the increase of soil organic carbon (SOC), in grassland is seen as the key
41 issue (Soussana et al., 2010).

42 To fully account for the GHG effect of an agricultural system, the exchange of all relevant
43 GHGs needs to be determined. Whereas N₂O and CH₄ emissions can be directly measured, the
44 carbon source or sink of an agricultural ecosystem is more difficult to quantify. Changes in
45 SOC can be measured from repeated soil sampling over longer time periods (several years) but
46 are difficult to detect for shorter-term assessments because of the generally large background
47 and high spatial variability (Smith, 2004). For shorter (e.g., annual) timescales the net
48 ecosystem carbon balance (NECB) approach can be used (Chapin et al., 2006). It determines
49 the carbon storage change as the net budget of all C containing import and export fluxes to/from
50 the ecosystem. In natural ecosystems the NECB is mainly determined by the net CO₂ exchange
51 with the atmosphere including uptake by photosynthesis and release by plant and soil
52 respiration. In managed agricultural grasslands additional non-CO₂ carbon imports (e.g.,
53 through manure application) and exports (e.g., through biomass removal) in liquid, solid, or
54 gaseous form are important contributions for the determination of NECB. The NECB of a
55 grazed pasture is also strongly influenced by the C cycling in the animals.

56 While the experimental determination of ecosystem CO₂ exchange and its problems and
57 uncertainties has been investigated in many publications, only few studies have experimentally
58 assessed the NECB of pasture ecosystems and its quality up to now (e.g., Soussana et al., 2007;
59 Mudge et al., 2011; Rutledge et al., 2015). The GHG exchange of agricultural ecosystems is

60 generally determined and described as flux per surface area, whereas the emission of CH₄ and
61 N₂O of livestock production is often measured or calculated per animal, based on mass or
62 energy budgets as used in the IPCC approaches (IPCC, 2006) followed by up-scaling to national
63 or global GHG emission inventories.

64 Felber et al. (2015, 2016) showed how CH₄ and CO₂ fluxes over a pasture with grazing dairy
65 cows can be determined using the eddy covariance (EC) technique. Here we combine and
66 complement those measurements with the non-gaseous C fluxes to determine the annual NECB
67 of the dairy pasture. Two budget approaches with different system boundaries are applied and
68 their advantages and practical limitations (necessary input data and quality) are discussed. To
69 link the NECB and its uncertainty to the full GHG budget of the pasture system, it is compared
70 to the emissions of CH₄ and N₂O in terms of CO₂-equivalents.

71 **2 Material and methods**

72 **2.1 Study site**

73 The study site is the same as described in Felber et al. (2015, 2016). The experiment was
74 conducted in 2013 on a pasture field of 3.6 ha at the Agroscope research farm near Posieux on
75 the western Swiss plateau (46°46'04", N 7°06'28" E) at an altitude of 642 m above sea level
76 with normal annual rain amount of 1075 mm and temperature of 8.9 °C (MeteoSchweiz, 2014).
77 The pasture vegetation consists of a grass-clover mixture (mainly *Lolium perenne* and *Trifolium*
78 *repens*). It was last renovated in August 2007 and has since then been used as pasture for various
79 livestock (dairy, beef cattle, calves). On average the pasture was fertilized with 120 kg nitrogen
80 (N) per year in addition to the livestock excreta. The soil is classified as stagnic Anthrosol with
81 a loam texture and a C content of the upper soil layer (0 to 20 cm) of 29 g kg⁻¹.

82 During the grazing season (9 April–4 November 2013) a herd of 20 Holstein and Red Holstein
83 x Simmental crossbred dairy cows with a mean live weight of 640 ± 70 (SD) kg was managed
84 in a rotational grazing system during day and night. Twice per day the cows left the pasture for
85 milking in the barn (see Fig. 1) where they were also offered concentrate supplement according
86 to their milk production level. Cow positions were recorded by GPS devices to determine
87 pasture presence time on 30 min basis. The pasture was divided into six paddocks of equal size
88 and were grazed for one to three days depending on herbage height. Grazing was interrupted in
89 some cases due to unfavorable environmental conditions (risk of frost, too high temperatures,

90 or too wet soil conditions). The fodder provided by the 3.6 ha study field was not sufficient for
91 continuous grazing of the herd during the entire season. Therefore, additional pasture was
92 needed for certain periods. However, the budget calculations applied here only consider carbon
93 fluxes related to the specific study pasture.

94

95 **2.2 Carbon budget concept**

96 In agricultural ecosystems the change of the SOC stock over time represents a sink or source of
97 atmospheric CO₂. The effect of changes in living plant biomass can often be neglected (due to
98 the lack of woody biomass accumulation) when looking at full years including a complete
99 vegetation season or longer periods. With the NECB approach, the SOC stock change is
100 determined by closing the carbon mass budget of the ecosystem:

101

$$102 \frac{\Delta \text{SOC}}{\Delta t \cdot A} \approx \text{NECB} \equiv \sum_x F_{C-x} \quad (1)$$

103

104 where A is the surface area under consideration and F_{C-x} are all relevant carbon mass exchange
105 fluxes through the ecosystem boundaries by various pathways x (in gaseous, liquid, or solid
106 form). Here we follow the ecological sign convention, in which positive flux and NECB values
107 indicate a C uptake by the system and negative values a C loss from the system (Chapin et al.,
108 2006). In the present study we determined the NECB for a full calendar year. This is a common
109 procedure in temperate and boreal regions of the northern hemisphere with start/end in the
110 winter season to avoid effects of carbon storage in living plant biomass and of uncertainties in
111 the attribution of management related fluxes.

112 For dairy pasture systems, the choice of system boundaries for the determination of the NECB
113 is not as obvious as for other ecosystems, because of the (temporal) presence of the grazing
114 animals. Two approaches with different boundaries were chosen here to estimate the change of
115 SOC stock expressed as NECB (Fig. 2). In these budget calculations, we neglect C loss due to
116 leaching and erosion because they could not be measured in this experiment, and are assumed
117 to be very small compared to the major fluxes.

118 The first approach (Fig. 2a) deduces the carbon budget from all relevant C fluxes of the *total*
119 system including the grazing animals (NECB_{tot}) similar as applied by Soussana et al. (2007)
120 and Rutledge et al. (2015). In this approach animal respiration and products count as C exports,

121 beside other C losses from the pasture. Since the cows had to leave the pasture twice a day for
 122 milking in the barn, this system also comprises cow fluxes during these off-pasture phases.
 123 $NECB_{tot}$ is determined as:

$$\begin{aligned}
 125 \quad NECB_{tot} = & F_{C-CO_2,tot} + F_{C-CH_4,soil} + F_{C-CH_4,cows} + F_{C-fertil} + F_{C-products} + \\
 126 \quad & + F_{C-feed,off} + F_{C-resp,off} + F_{C-excreta,off} \quad (2)
 \end{aligned}$$

127
 128 where $F_{C-CO_2,tot}$ is the net CO_2 exchange of the total grazing system including cow respiration
 129 (during their presence on the pasture), $F_{C-CH_4,soil}$ is the CH_4 uptake or loss from the soil
 130 including deposited dung on the pasture and $F_{C-CH_4,cows}$ is the CH_4 emission from enteric
 131 fermentation, $F_{C-fertil}$ is the imported C in organic fertilizers, and $F_{C-products}$ is the C exported in
 132 animal products milk and meat (live weight gain). It has to be noted, that the C stock change in
 133 animal live weight is treated here as an export flux and thus it is not part of the resulting net
 134 ecosystem budget. For the time share the cows spent off-pasture, the intake of supplementary
 135 feed ($F_{C-feed,off}$) as well as the loss by animal respiration ($F_{C-resp,off}$) and excreta ($F_{C-excreta,off}$) are
 136 considered.

137 The system boundaries of the second approach ($NECB_{past}$, Fig. 2b) comprise only the pasture
 138 (soil and vegetation); the cows are outside the system but contribute to the budget by exporting
 139 forage and importing excreta. This approach has been applied e.g. by Skinner (2008). $NECB_{past}$
 140 is determined as:

$$\begin{aligned}
 142 \quad NECB_{past} = & F_{C-CO_2,past} + F_{C-CH_4,soil} + F_{C-fertil} + F_{C-grazing} + F_{C-excreta,past} \quad (3)
 \end{aligned}$$

143
 144 where $F_{C-CO_2,past}$ is the net CO_2 exchange of the pasture without cow respiration, $F_{C-grazing}$ is
 145 grass biomass C removed by grazing, and $F_{C-excreta,past}$ is the C import by excreta on the pasture.
 146 The individual flux terms contributing to the budgets in Eqs. (2) and (3) act for different time
 147 periods; fluxes related to the pasture field act for the full year (i.e., $F_{C-CO_2,tot}$, $F_{C-CO_2,past}$,
 148 $F_{C-CH_4,soil}$, $F_{C-fertil}$), while the cow related fluxes act only for the time periods associated with
 149 grazing on the investigated pasture (including the adjacent milking time) and were calculated
 150 as the attributed temporal fraction. In the study year the cows grazed for a total of 99 days on
 151 the investigated pasture (hereafter referred to as 'total grazing days', see Fig. 1) applying to

152 $F_{C-CH_4,cows}$, $F_{C-grazing}$, $F_{C-products}$, and $F_{C-feed,off}$ (see Table S2 in the Supplement). Even on these
 153 grazing days, the cows had to leave the pasture and go to the barn twice a day for milking. The
 154 average time for one milking event (including the time for moving between pasture and barn,
 155 indicated by the GPS position) was 3.1 h. Thus the effective time spent on the investigated
 156 pasture was reduced to 73.1 days (hereafter referred to as 'effective pasture time'), applying to
 157 $F_{C-excreta,past}$. The complementary 'off-pasture time' of 25.9 days applies to $F_{C-resp,off}$ and
 158 $F_{C-excreta,off}$.

159 Annual animal related C fluxes were aggregated from average daily animal exchange rates E_{C-x}
 160 (in units of g C head⁻¹ d⁻¹) over the mean number of animals ($n_{cow} = 19.7$) and allocated to the
 161 total pasture area ($A = 36000$ m²):

$$162$$

$$163 F_{C-x} = E_{C-x} \cdot \frac{n_{cow}}{A} \cdot T_x \quad (4)$$

$$164$$

165 where T_x is the accountable time period for the flux F_{C-x} as described above. The sign may
 166 change between F_{C-x} and E_{C-x} depending on the examined system boundaries. The uncertainty
 167 of the NECB was calculated by Gaussian error propagation of the individual uncertainties of
 168 the fluxes contributing to the budget. A detailed description of the individual error
 169 determination can be found in the Supplement, if not specified in the main text.

170

171 **2.3 Determination of area related fluxes**

172 **2.3.1 CO₂ fluxes**

173 Net CO₂ exchange of the pasture was determined as net ecosystem exchange (NEE) using the
 174 EC technique as described in Felber et al. (2016). NEE was determined under the
 175 micrometeorological sign convention (negative for downward/uptake, positive for
 176 upward/loss), thus F_{C-CO_2} used here has the opposite sign of NEE. Annual F_{C-CO_2} was calculated
 177 either from gap filled flux data including cases with cow respiration ($F_{C-CO_2,tot}$) or only from
 178 data without cow respiration contribution ($F_{C-CO_2,past}$). The selection of $F_{C-CO_2,past}$ data was
 179 achieved using GPS cow position information and the flux footprint distribution. The
 180 uncertainties of the annual CO₂ fluxes were determined from combined random and systematic
 181 uncertainties. Random uncertainty was estimated from varying the input data before gap filling

182 (adding random noise or additional gaps) and systematic uncertainty was estimated from
183 varying the applied selection threshold for low turbulence conditions (u^* filtering). The
184 difference between the $F_{C-CO_2,tot}$ and $F_{C-CO_2,past}$ corresponds to the area related cow respiration
185 flux, which could be converted to an average cow respiration $E_{C-resp} = 4.6 \text{ kg C head}^{-1} \text{ d}^{-1}$ (for
186 details see Felber et al., 2016). They estimated different uncertainties for cow respiration, here
187 we use the rather conservative uncertainty of $\pm 1.6 \text{ kg C head}^{-1} \text{ d}^{-1}$.

188

189 **2.3.2 CH₄ fluxes**

190 CH₄ emissions of the pasture soil and surface ($F_{C-CH_4,soil}$) were determined from EC data
191 without direct cow influence (for details see Felber et al., 2015). Flux intervals were selected
192 based on GPS data of cow positions. Small generally positive fluxes in a typical range of 0 to
193 $15 \text{ nmol m}^{-2} \text{ s}^{-1}$ were found. Even though some temporal variations in median diurnal and
194 seasonal cycles were observed, a constant soil/surface CH₄ emission over the year of $4 \pm 3 \text{ nmol}$
195 $\text{m}^{-2} \text{ s}^{-1}$ is assumed for the budget calculation. This value integrates emissions induced from
196 cow excreta and CH₄ sources and sinks of the soil. The uncertainty of the pasture CH₄ fluxes
197 was estimated from the uncertainty range of $\pm 50\%$ covering the temporal variation of weekly
198 medians.

199 Felber et al. (2015) also determined in-situ animal CH₄ emissions from EC data. Cow CH₄
200 fluxes were corrected by the weights of individual cow position contributions to convert area
201 integrated data into emissions per animal. The average animal CH₄ emission amounted to 423
202 $\pm 24 \text{ g CH}_4 \text{ head}^{-1} \text{ d}^{-1}$. This seasonal average animal exchange rate was converted to a carbon
203 exchange and back to a corresponding area related flux $F_{C-CH_4,cows}$ using Eq. (4) for the
204 timespan of total grazing days.

205

206 **2.3.3 Fertilizer application**

207 In the study year, two fertilizer applications took place: Before the beginning of the grazing
208 season (6 March) cattle slurry was applied by trailing hose at a rate of $43 \text{ m}^3 \text{ ha}^{-1}$. Dry organic
209 matter of the slurry was determined according to VDLUFA (2000) recommendations and the
210 C content of the dry matter of 52% was adopted from previous comparisons with elemental
211 analysis for similar slurry. The uncertainty of the slurry C import was assumed to be 17%
212 (Ammann et al., 2009). Nitrogen applied by the slurry amounted to 70 kg N ha^{-1} . An additional

213 50 kg N ha⁻¹ was applied as urea in June. Due to the C/N ratio of 1/2 in urea, this corresponds
214 to a very small C import.

215

216 **2.4 Determination of animal related fluxes**

217 The animal related carbon fluxes can be examined under the aspect of the animal C budget (in
218 units g C head⁻¹ d⁻¹) balancing gain with loss and storage terms:

219

$$220 E_{C\text{-intake}} = E_{C\text{-resp}} + E_{C\text{-CH}_4,\text{cow}} + E_{C\text{-milk}} + E_{C\text{-meat}} + E_{C\text{-excreta}} \quad (5)$$

221

222 Ingested C in feed ($E_{C\text{-intake}} = E_{C\text{-grazing}} + E_{C\text{-feed,off}}$) is partitioned into respired CO₂ ($E_{C\text{-resp}}$),
223 loss of CH₄ by enteric fermentation ($E_{C\text{-CH}_4,\text{cow}}$), the C in milk ($E_{C\text{-milk}}$) and live weight gain
224 ($E_{C\text{-meat}}$), and the C in the excreta ($E_{C\text{-excreta}}$). The determination of $E_{C\text{-resp}}$ and $E_{C\text{-CH}_4,\text{cow}}$ was
225 already described in the previous sections. The quantification of the other terms is explained in
226 the following.

227

228 **2.4.1 Products**

229 The animal production terms $E_{C\text{-milk}}$ and $E_{C\text{-meat}}$ were estimated from monitored daily milk
230 yield and live weights measured after milking. Milk was sampled individually on one day per
231 week and analyzed for fat, protein and lactose content. Energy-corrected milk yields (ECM)
232 adjusted to a gross energy content of 3.14 MJ kg⁻¹ were calculated from daily milk yields
233 according to Arrigo et al. (1999) using fat, protein and lactose contents. The C content was
234 calculated using an energy to C content ratio of 21 ± 1.9 g C MJ⁻¹ (for details see Sect. S1.2).
235 Using data from the entire grazing period an average milk C output per cow and day ($E_{C\text{-milk}}$)
236 was derived with an uncertainty of 9%.

237 The live weight (LW) of the dairy cows slightly increased by around 6% over the entire grazing
238 season of 209 days corresponding to an average daily increase of 0.2 kg LW head⁻¹ d⁻¹.
239 Applying the value of 0.14 kg C (kg fresh meat)⁻¹ (Avila, 2006) the C incorporated into meat
240 results in 0.025 kg C head⁻¹ d⁻¹, which is less than 2% of milk C yield and thus negligible here.
241 Even for beef cattle, $E_{C\text{-meat}}$ is generally small (Allard et al., 2007) and thus sometimes
242 neglected in carbon budget calculations (e.g., Soussana et al., 2007).

243 $F_{C\text{-products}}$ was calculated from $E_{C\text{-milk}}$ by Eq. (4) using the number of total grazing days.

244 **2.4.2 Feed intake**

245 The dry matter (DM) feed of the cows was estimated using two different approaches: i) by the
246 Tier 2 model given in the IPCC Guidelines (IPCC, 2006) and ii) based on the Swiss feeding
247 recommendations and nutrition tables for ruminants (Arrigo et al., 1999). The former approach
248 estimates gross energy intake of the cows from net energy requirements for maintenance,
249 activity (grazing), and production (milk yield). The gross energy intake is then converted to
250 DM intake using the default factor of $18.45 \text{ MJ (kg DM)}^{-1}$ (IPCC, 2006). The second model
251 uses the following equations (Eq. 6a for primiparous and Eq. 6b for multiparous cows):

252

$$253 E_{\text{DM-intake}} = 0.33 \cdot \text{ECM} + 0.29 \cdot \text{lacW} - 0.0047 \cdot \text{lacW}^2 + 6.0 \quad (6a)$$

$$254 E_{\text{DM-intake}} = 0.33 \cdot \text{ECM} + 0.17 \cdot \text{lacW} - 0.0025 \cdot \text{lacW}^2 + 8.8 \quad (6b)$$

255

256 where ECM is in $\text{kg head}^{-1} \text{ d}^{-1}$ and lacW is the actual lactation week of the cow. Additional
257 intake corrections were applied for deviations from standard live weight (600 kg and 650 kg
258 LW for Eqs. 6a/b, respectively) and standard annual milk production (6500 kg and 7500 kg
259 respectively). Estimated $E_{\text{DM-intake}}$ was i) $18.8 \text{ kg DM head}^{-1} \text{ d}^{-1}$ and ii) $18.5 \text{ kg DM head}^{-1} \text{ d}^{-1}$.
260 We used $18.5 \pm 2.7 \text{ kg DM head}^{-1} \text{ d}^{-1}$ for the further calculations because this value is based on
261 the actual production state of the cows in contrast to the value from approach i), which is based
262 on the IPCC standard parameterization.

263 Besides the grazing on the pasture, the cows were offered a minor amount of supplement
264 feeding (concentrates) depending on individual milk production level of each cow. Daily
265 concentrate intake was recorded for each cow, on average it amounted to $1.3 \pm 0.2 \text{ kg DM}$
266 $\text{head}^{-1} \text{ d}^{-1}$ over the grazing period.

267 Carbon (and N) content of pasture forage and concentrates were measured by dry combustion
268 (VDLUFA, 2000) of weekly sampled pasture forage and from periodically analyzed
269 concentrate samples ($n = 6$ over the grazing period). A carbon content of $433 \pm 9 \text{ g C (kg DM)}^{-1}$
270 was measured for pasture forage and $430 \pm 9 \text{ g C (kg DM)}^{-1}$ for the concentrates. With these
271 information the total average daily carbon intake ($E_{\text{C-intake}}$) per cow was derived. $F_{\text{C-feed,off}}$ was
272 calculated from the daily concentrate intake alone. $F_{\text{C-grazing}}$ was calculated for the total grazing
273 days from the difference between $E_{\text{C-intake}}$ and $E_{\text{C-feed,off}}$ with an uncertainty of $\pm 16\%$ (see Table
274 S2).

275 **2.4.3 Excreta**

276 Excreta output could not be measured directly in this study, and it is generally difficult to
277 measure for grazing animals. But the ratio of $E_{C\text{-excreta}}$ relative to the animal intake was
278 estimated from the analysis of the feed digestibility. For this purpose, 50 grass samples taken
279 during the grazing season were analyzed by Tilley and Terry (1963). This resulted in an average
280 feed organic matter digestibility of 0.72 with an uncertainty range of ± 0.07 . Because the carbon
281 content in the excreted dung (c. 50% of organic matter, see e.g., Pettygrove et al., 2010) is
282 higher than in the feed (43% of organic matter acc. to sample analysis) the effective carbon
283 digestibility reduces to 0.68. Accordingly $E_{C\text{-excreta}}$ was estimated as 32 ± 8 % of the animal
284 carbon intake. $F_{C\text{-excreta,past}}$ and $F_{C\text{-excreta,off}}$ were calculated from $E_{C\text{-excreta}}$ for the effective
285 pasture time and the off-pasture time, respectively, using Eq. (4).

286

287 **2.5 Comparison to other pasture greenhouse gas fluxes**

288 For a quantitative comparison of the NECB to the other relevant GHG fluxes of the pasture
289 system, the CH_4 and N_2O emissions were converted to CO_2 equivalents based on their of global
290 warming potential (GWP). Here we used the 100 year GWPs; 25 $\text{CO}_2\text{-eq.}$ for CH_4 and 298
291 $\text{CO}_2\text{-eq.}$ for N_2O (Solomon et al., 2007). The system boundaries were the same as for the
292 determination of the NECB_{tot} , i.e., the effects of the investigated pasture including the animals
293 during pasture days are taken into account. Correspondingly, area related fluxes are accounted
294 for the entire year, while cow related fluxes are accounted for the total pasture days (time spent
295 on the pasture plus the adjacent milking periods).

296 The average CH_4 emissions of the soil and the cow emissions were derived by EC
297 measurements as mentioned in Sect. 2.3.2 and allocated to the respective time periods.

298 Emissions of N_2O in terms of N mass were estimated according to:

299

$$300 \quad F_{\text{N-N}_2\text{O}} = (F_{\text{N-fertil}} + F_{\text{N-resid}} + F_{\text{N-dep}}) \cdot f_1 + F_{\text{N-excreta}} \cdot f_2 \quad (8)$$

301

302 where $F_{\text{N-fertil}}$, $F_{\text{N-resid}}$ and $F_{\text{N-dep}}$ are the N inputs by fertilizers, plant residues, and atmospheric
303 deposition, and $f_1 = 0.01$ and $f_2 = 0.02$ are the default N_2O emission factors due to the respective
304 N inputs according to the IPCC guidelines (IPCC, 2006). $F_{\text{N-fertil}}$ was determined from

305 management records and the analysis of the applied slurry (see Sect. 2.3.3) and amounted to
306 120 kg N ha⁻¹ in total for the study year. The amount of N deposited from the atmosphere was
307 estimated to 25 kg N ha⁻¹ yr⁻¹ based on the report of the Swiss Federal Commission for Air
308 Hygiene (FCAH, 2014).

309 The other two terms in Eq. (8), were estimated with the help of the animal N balance, which
310 can be formulated in a similar way as the animal carbon balance in Eq. (5) but without gaseous
311 pathways:

312

$$313 \quad E_{N\text{-intake}} = E_{N\text{-milk}} + E_{N\text{-meat}} + E_{N\text{-excreta}} \quad (9)$$

314

315 $E_{N\text{-intake}}$ is the uptake of N in the feed and the average value was quantified based on the average
316 N content of pasture forage (28 g N (kg DM)⁻¹) and concentrates (17 g N (kg DM)⁻¹). The
317 intake of the cow is portioned into N in milk ($E_{N\text{-milk}}$), live weight gain ($E_{N\text{-meat}}$), and excreta
318 ($E_{N\text{-excreta}}$). Average milk N output ($E_{N\text{-milk}}$) was determined from the mean ECM yield (22.7
319 kg head⁻¹ d⁻¹) and associated measured protein contents ranging from 2.8 to 4.5% and a protein-
320 to-N conversion factor of 6.38 (IPCC, 2006). Nitrogen accumulation in meat due to weight gain
321 (see e.g., Estermann et al., 2002) was very small and thus assumed negligible (like for C, see
322 Sect. 2.4.1). $E_{N\text{-excreta}}$ was estimated by closing the N balance (Eq. 9) and was used to calculate
323 $F_{N\text{-excreta}}$ in analogy to Eq. (4) for the effective pasture time resulting in a value of 152 kg N
324 ha⁻¹ yr⁻¹.

325 Nitrogen input from plant residues $F_{N\text{-resid}} = 51$ kg N ha⁻¹ yr⁻¹ was estimated as 25% of the
326 livestock N intake during the grazing period based on Walther et al. (1994) and AGRIDEA
327 (2007).

328 **3 Results and discussion**

329 **3.1 Carbon budget of the dairy cows**

330 Animal C budget considerations serve to estimate, constrain or validate animal related C fluxes
331 that contribute to the pasture system NECB. Results derived for the mean daily C budget for
332 the cows used in this study are shown in Fig. 3 together with the N budget (detailed numbers
333 can be found in Table S1). The values represent averages over all cows in the herd and over the
334 entire grazing season. The average cow needed a daily feed intake of 18.5 kg DM corresponding

335 to 8.0 kg C. The determination of the feed intake was a very important factor for the assessment
336 of the cow budget. Because in-situ determination of forage intake during grazing is challenging
337 (Undi et al., 2008), the total feed intake was calculated based on the net energy requirements of
338 the animals, which in turn were based on the actual animal performance (milk yield, live
339 weight). The applied models (Sect. 2.4.2) showed only a small difference of 0.3 kg DM head⁻¹
340 d⁻¹. Gibb et al. (2007) reported intake values for grazing dairy cows between 25 and 30 g DM
341 (kg LW)⁻¹. For the live weight of the cows in this study, this would result in intake rates of 16
342 and 18 kg DM head⁻¹ d⁻¹, which is within the estimated uncertainty range (± 2.7 kg DM head⁻¹
343 d⁻¹) of our result.

344 Of the total C intake the largest share (57%) was emitted as CO₂ and a much smaller part (4%)
345 as CH₄. A considerable amount (19%) of the C intake was processed into the milk and 32%
346 was released as excreta. The animal carbon budget shows an imbalance of 12% (see Table S1),
347 which reflects the overall budget uncertainty. Most of C was lost by respiration, which also has
348 the largest uncertainty. The value was determined from EC measurements and was found to be
349 at the upper range of animal respiration rates for dairy cows reported in the literature (see Felber
350 et al., 2016 and references therein). In contrast to the carbon budget, the largest part of the N
351 intake (75%) was excreted in urine and dung.

352 The relative share of excreta C loss is very similar to the 34% share in terms of DM reported
353 by Woodward et al. (2012) for dairy cows. The resulting imbalance of the animal budget,
354 although within the range of uncertainties, may indicate that the estimated C loss due to
355 respiration tends to be overestimated. Indeed the value of 4.6 kg C head⁻¹ d⁻¹ lies in the upper
356 range of measurements with comparable cows (see Felber et al., 2016). However, Soussana et
357 al. (2010) investigating cow C budgets for cut forage, which was fed off-pasture, found that
358 56% to 59% of intake C was respired as CO₂.

359

360 **3.2 Carbon budget of the pasture system**

361 Carbon budget components and balance results for the two different NECB approaches (system
362 boundaries) used in this study are shown in Fig. 4 (detailed numbers are listed in Table S2 in
363 the Supplement). While for NECB_{tot} a small negative and for NECB_{past} a small positive value
364 was determined, both results are attributed a considerable uncertainty range and are thus not
365 significantly different from zero nor from each other. NECB_{past} with the larger uncertainty also
366 resulted from larger budget components (fluxes). A total C import of 429 g C m⁻² yr⁻¹ to the

367 pasture (soil/vegetation ecosystem) was balanced by a total C loss of $-406 \text{ g C m}^{-2} \text{ yr}^{-1}$. For
368 the NECB_{tot} approach, total import ($176 \text{ g C m}^{-2} \text{ yr}^{-1}$) and export ($-202 \text{ g C m}^{-2} \text{ yr}^{-1}$) were less
369 than half as large (it has to be noted that in this consideration the annual net CO_2 exchange is
370 used, not the gross exchange). This difference is due to the predominantly 'internal' processing
371 of the biomass in the NECB_{tot} system. Accordingly, the largest budget term in the NECB_{tot}
372 approach was the milk export ($F_{\text{C-products}} = -82 \text{ g C m}^{-2} \text{ yr}^{-1}$), while the largest term in the
373 $\text{NECB}_{\text{past}}$ approach, the biomass export by grazing ($F_{\text{C-grazing}} = -404 \text{ g C m}^{-2} \text{ yr}^{-1}$), was five
374 times larger. Additionally, combining the C lost as respired CO_2 when the cows were off-
375 pasture and the net C imported as CO_2 into the system resulted in a zero-sum situation for the
376 CO_2 exchange in the NECB_{tot} approach, but was the main contributor to the NECB_{tot}
377 uncertainty. As discussed in detail in Felber et al. (2016), the difference in the net CO_2 exchange
378 between the two approaches corresponds to the (annually averaged) effect of cow respiration
379 while on the pasture. Although this annual cow respiration flux ($180 \text{ g C m}^{-2} \text{ yr}^{-1}$) is typically
380 much lower than the respiration of the pasture soil/vegetation (Jérôme et al., 2014), it is larger
381 than many other carbon budget terms and thus very important for the NECB quantification.
382 The time that the cows spent each day in the barn for milking represents an important
383 'disturbance' of the NECB_{tot} . The sum of the three specific off-pasture fluxes ($F_{\text{C-feed,off}}$,
384 $F_{\text{C-resp,off}}$, $F_{\text{C-excreta,off}}$) results in a net off-pasture carbon loss of $-71 \text{ g C m}^{-2} \text{ yr}^{-1}$. The
385 relatively small C import due to concentrate feeding only partially balanced the loss through
386 animal respiration and excreta.
387 While the resulting NECB values for a single year cannot be considered as fully representative
388 for the site nor for pasture systems in general, they show the contribution of different C fluxes
389 to the total budget and the effect of their (propagated) uncertainty in an exemplary way. As
390 shown in Fig. 4, the resulting uncertainty of $\text{NECB}_{\text{past}}$ ($\pm 76 \text{ g C m}^{-2} \text{ yr}^{-1}$) was larger than for
391 NECB_{tot} ($\pm 62 \text{ g C m}^{-2} \text{ yr}^{-1}$). These uncertainties are comparable to the uncertainty ranges
392 reported by Rutledge et al. (2015) for annual NECB_{tot} values of a dairy pasture system (± 50 to
393 $\pm 86 \text{ g C m}^{-2} \text{ yr}^{-1}$). Because in the present study the determination of most non-gaseous C fluxes
394 typically have relative errors of 10 to 20%, it may be concluded that the larger absolute
395 uncertainty of $\text{NECB}_{\text{past}}$ compared to NECB_{tot} was due to the larger individual C fluxes in this
396 approach. This mainly applies to the largest flux $F_{\text{C-grazing}}$ that dominated the $\text{NECB}_{\text{past}}$
397 uncertainty. The grazing intake was inferred using an empirical model based on measured milk
398 yield, composition and animal live weight. The model uncertainty is also the main contributor

399 to the uncertainty of $F_{C\text{-grazing}}$ (see Sect. S1.1). However, direct intake measurements on the
400 pasture are difficult and would probably not yield more accurate results.

401 The largest uncertainty contribution in the NECB_{tot} approach was due to the CO_2 exchange flux,
402 although the magnitude of this term was not very large. The uncertainty of $F_{C\text{-CO}_2}$ was mainly
403 determined by the gaps in the CO_2 flux measurement and although the calculation of $F_{C\text{-CO}_2,\text{tot}}$
404 is based on a larger flux dataset than $F_{C\text{-CO}_2,\text{past}}$ (for which all fluxes influenced by cows were
405 removed before gap filling) the former had a larger uncertainty (for details see Felber et al.,
406 2016). The uncertainty of the annual CO_2 exchange has an absolute rather than a relative
407 characteristic because, like the NECB , it is itself the result of large compensating fluxes of
408 opposite signs (Ammann et al., 2009; Felber et al., 2016).

409 Another important component in both NECB approaches was the C import by slurry
410 application, which was also shown for other managed grasslands (Ammann et al., 2007;
411 Soussana et al., 2007). Only by specific sampling and analysis of the applied slurry, the relative
412 error could be limited to <20%, because the DM and thus also the C content in slurry can easily
413 vary by a factor of four.

414 Carbon lost as CH_4 from the soil was the lowest flux in both systems accounting for less than
415 1% of total C loss. While this term appears to be negligible, this is not the case for the animal
416 CH_4 emission ($F_{C\text{-CH}_4,\text{cows}}$) with a contribution of 8% to the total C loss in the NECB_{tot} system.
417 In any case the CH_4 fluxes play a much more prominent role when compared to other GHG
418 fluxes in terms of global warming potential (cf. Sect. 3.4).

419 Beside the quality and representativeness of the determination of the various C fluxes, also the
420 completeness of the budget with all relevant components is important. In the present study, the
421 loss of C through leaching and erosion were not measured, but assumed to be small compared
422 to the other C fluxes. Carbon loss through leaching in other managed grasslands was found to
423 be in the range of 5 to 11 $\text{g C m}^{-2} \text{yr}^{-1}$ (Allard et al., 2007; Zeeman et al., 2010; Rutledge et al.,
424 2015). The loss through erosion can be assumed to be again smaller due to the flat topography
425 and the closed vegetation cover in this study. Even if a value for leaching and erosion in the
426 order of 10 $\text{g C m}^{-2} \text{yr}^{-1}$ would be including in the budget calculation, the result of the budgets
427 would hardly be affected (i.e., the NECB values would remain non-significant).

428

429 **3.3 Applicability of the NECB approaches**

430 The applicability of the two different NECB approaches depends on their specific requirements
431 and the corresponding available information for the investigated pasture system. For the
432 NECB_{past} approach the adequate determination of the relatively large CO₂ exchange flux relies
433 on the capability to distinguish between measurement intervals with and without cow influence.
434 In the present study, GPS position information of the cows in combination with a flux footprint
435 model allowed an explicit distinction of fluxes with and without cow contributions and a
436 detailed determination of times when the cows were on- or off-pasture. The separation of CO₂
437 (and CH₄) fluxes was achieved based on the actual stocking density in the flux footprint (for
438 details see Felber et al., 2015). The effect of the chosen threshold for this separation on the
439 resulting annual net CO₂ exchange is illustrated in Fig. 5. Above an average stocking rate of
440 about 3 heads ha⁻¹ in the footprint the cow respiration led to a strong change of the net CO₂
441 exchange, although these cases accounted for only about 5% of all flux data (before gap filling).
442 The required degree of detail of the position information depends on the grazing management,
443 stocking density and division of the pasture around the measurement tower. Felber et al. (2015)
444 showed that information of paddock occupation and the assumption of homogeneously
445 distributed cows within the paddock resulted in comparable results of cow CH₄ emission
446 estimates for the division used in this experiment. For pasture systems with a distinct alternation
447 of grazing and non-grazing phases (e.g., Jérôme et al., 2014) a simple time schedule based flux
448 separation, without further animal position information, may also be sufficient, but needs to be
449 tested. However, for a free-range (continuous grazing) pasture system where the cows are
450 allowed to graze all around the measurement tower at all times, the NECB_{past} approach would
451 not be feasible; pasture/soil CO₂ and CH₄ exchange ($F_{C-CO_2,past}$ and $F_{C-CH_4,soil}$) can only be
452 determined, if sufficient and defined periods without cow influence on the EC flux
453 measurement are available.

454 While the NECB_{past} approach necessitates a proper identification of pasture CO₂ fluxes without
455 cow respiration, it does not rely on off-pasture information. However, the import and export of
456 C in excreta and forage needs to be determined. Thus the NECB_{past} approach may be suitable
457 for systems with known animal performance and/or short intensive grazing phases, for which
458 the grazing export can be well constrained. The NECB_{past} approach is also suitable for grassland
459 systems with mixed management (grazing and harvest), because the harvest export can be
460 treated in the same way as grazing export (Skinner, 2008).

461 The $NECB_{tot}$ approach is more suitable (or even the only choice) for continuous grazing systems
462 (e.g., Allard et al., 2007). For beef cattle pastures, the $NECB_{tot}$ approach can even be simplified,
463 because the off-pasture phases are avoidable. While a separation of the fluxes influenced by
464 cow respiration is not necessary in this approach, it needs to be assured that cow respiration
465 contributions are fully represented in $NECB_{tot}$, i.e. that the cows show a temporally
466 representative presence in the flux footprint (see Felber et al., 2015). Otherwise the annual
467 $F_{C-CO_2,tot}$ would be affected by a systematic error as also noted by Kirschbaum et al. (2015).
468 Generally, for any pasture system it is advisable to record as detailed information of non-
469 gaseous C fluxes, cow positions, and grazing time schedules as possible, because the
470 simultaneous application of both approaches and their inter-comparison provides the most
471 defensible results for the C budget. Because the two $NECB$ approaches partly include the same
472 fluxes (e.g., $F_{C-fertil}$) or are based on the same information (e.g., $F_{C-excreta,past}$ and $F_{C-excreta,off}$)
473 they cannot be considered as totally independent. However, the dominant contributions and
474 their uncertainties may be considered as statistically independent.

475

476 **3.4 Comparison to other greenhouse gas fluxes of the dairy cow pasture**

477 The $NECB$ results are compared to the effect of other GHG fluxes for the investigated pasture
478 system in Fig. 6. In terms of CO_2 -equivalents, the CH_4 emissions from the animals contributed
479 the most to GHG emissions, while the CH_4 emission from soil (including animal excreta) was
480 10 times lower but not negligible. N_2O emissions contributed about one fourth to the total
481 emissions. Due to the non-significant effect of the C storage change (near neutral $NECB$) this
482 grazing system may not be considered as a C sink and thus a mitigation option for GHG
483 emissions as suggested by other studies (Soussana et al., 2010; Rutledge et al., 2015).

484 However, for a reliable assessment of the C budget of a pasture, measurements over several
485 years are crucial. Environmental as well as management factors will have a large influence on
486 the annual budget and determine whether a system acts as a C sink or a source. For example,
487 plowing during restoration process of a pasture can lead to a considerable loss of C that was
488 sequestered over several years, also affecting N_2O emissions (Ammann et al., 2013; Merbold
489 et al., 2014).

490 In contrast to $NECB$ and CH_4 emissions, which were determined experimentally using the EC
491 method, N_2O emissions were roughly estimated here based on modelled N cycling of the cows

492 and applied fertilizers relying on standardized emission factors. A more comprehensive picture,
493 accounting for the specific environmental conditions, could be achieved by the direct
494 determination of N₂O fluxes also using the EC method. Such measurements will be performed
495 in a follow-up project investigating the N cycling of the same pasture (NiceGras: Nitrogen
496 Cycling and Emissions of Grazing Systems).

497 **4 Conclusions**

498 The C storage change of a grazed pasture system was determined by two NECB approaches
499 with different system boundaries to investigate their data requirements and associated
500 uncertainties. While both approaches yielded similar results indicating a near carbon-neutral
501 budget, both methods resulted in considerable uncertainties, with slightly lower uncertainties
502 for the NECB_{tot} approach (system boundaries including cows). Whereas the C budget results
503 for the investigated single year cannot be considered as fully representative for the longer term,
504 they demonstrate the contribution of the different C fluxes to the total budget and the effect of
505 their (propagated) uncertainty in an exemplary way. The simultaneous application and
506 comparison of both NECB approaches provides a useful consistency check for the NECB
507 determination and can help to identify and eliminate larger systematic errors. Additionally, the
508 consideration of the cow C budget can be used to quantify and check the consistency of animal
509 fluxes needed in the determination of the NECB.

510 The NECB result was compared to the effect of the other GHG fluxes from the pasture system
511 (CH₄ and N₂O normalized to CO₂-equivalents). While CH₄ emission by the cows played a very
512 minor role in the C budget, it clearly dominates the GHG emissions due to its larger greenhouse
513 warming potential. Due to its relatively low variability the CH₄ emission from enteric
514 fermentation (depending on animal state and performance) has a much lower uncertainty than
515 the NECB of the pasture field, which is the net effect of large fluxes of opposite sign.

516 While the determination of the non-gaseous fluxes in the C budget could mostly be improved
517 by more comprehensive sampling and analyses, the uncertainty due to the CO₂ exchange
518 measurements is to a certain part inevitable for the given site and management regime, because
519 the accuracy of the CO₂ exchange monitoring by EC is limited by the (micro-) meteorological
520 conditions, especially calm nighttime conditions, and by the variability of the animal presence
521 and density in the footprint. However, the uncertainty may be reduced to some degree by better
522 constrained animal C budgets (especially intake and respiration). This may be achieved by

523 prolonged field measurements over several years in combination with C cycling measurements
524 on the individual animals.

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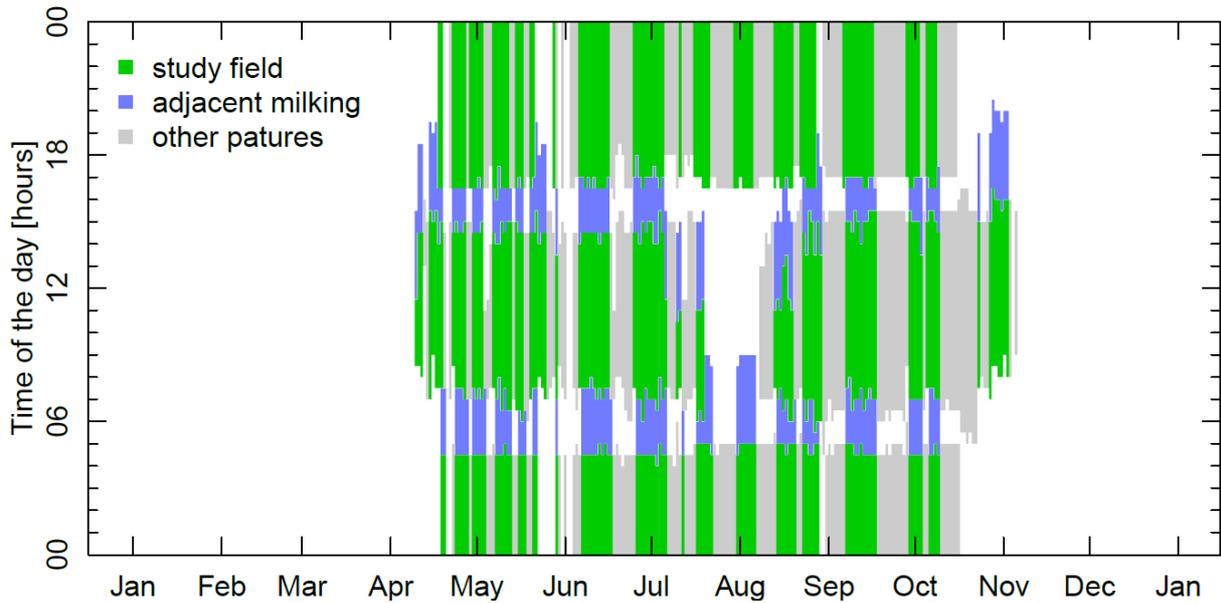
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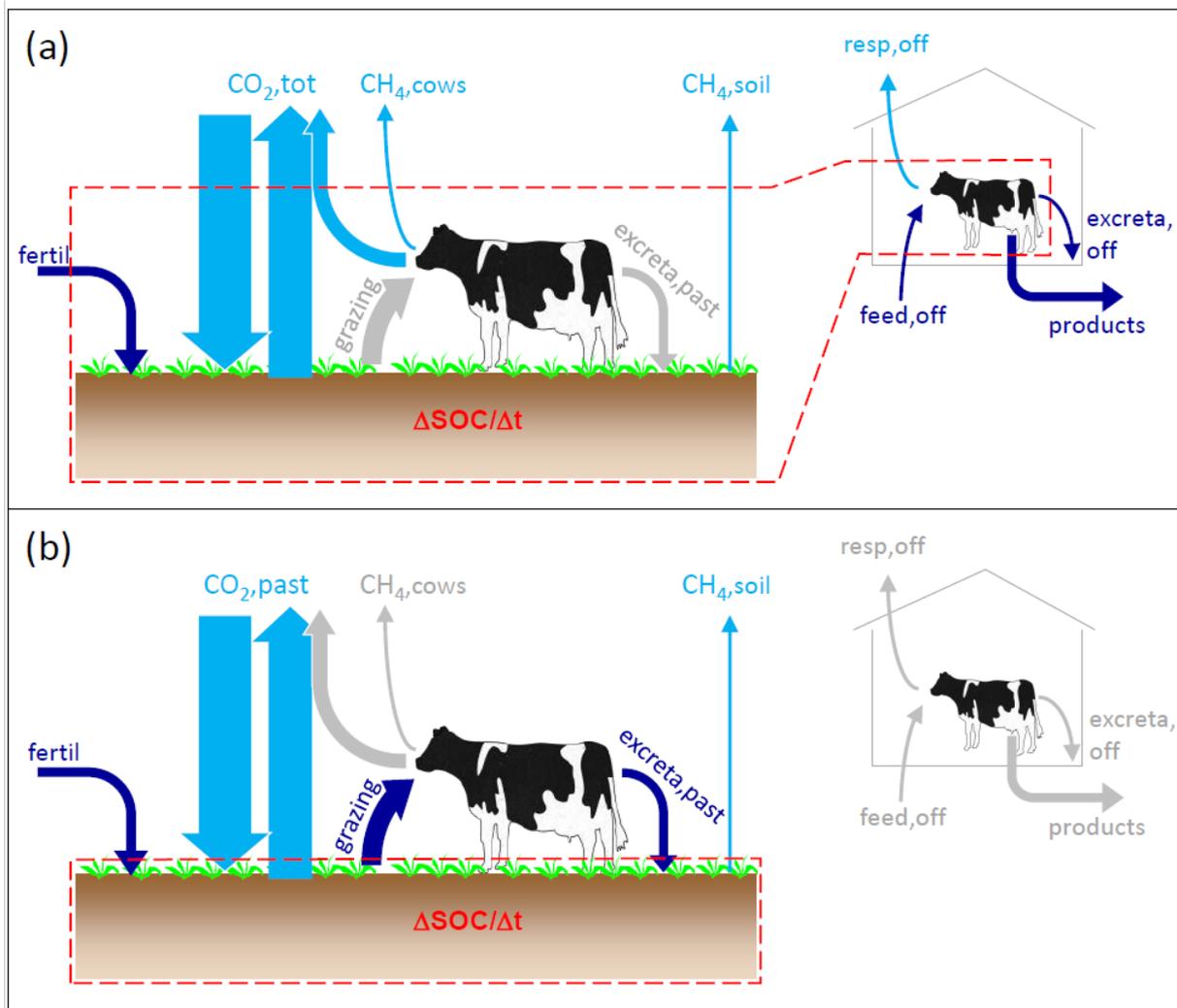
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654

655 **Figures**

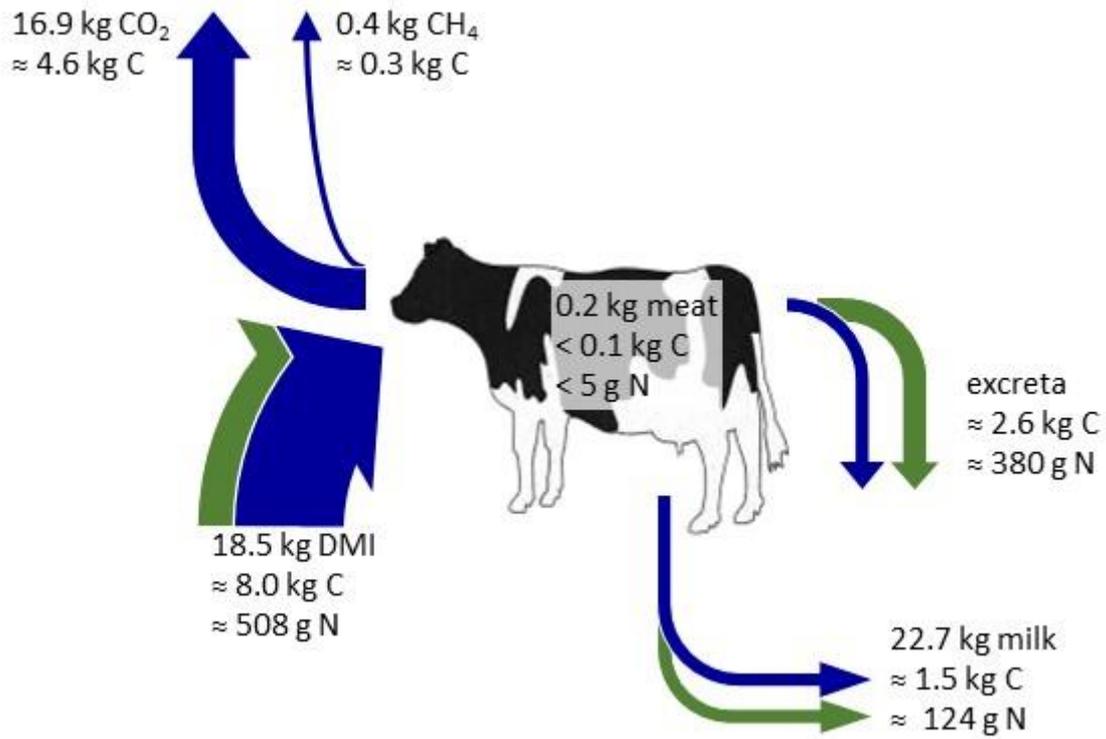


656
657 **Figure 1.** Duration of grazing on the study field (green bars) and for other pastures (gray)
658 over the day and year. The ‘effective pasture time’ of 73.1 days (total of green bars) plus the
659 adjacent ‘off-pasture time’ for milking of 25.9 days (blue bars) resulted in ‘total grazing days’
660 of 99 days. White areas mark other times spent in the barn. White and gray bars are not
661 considered in the budget calculation.



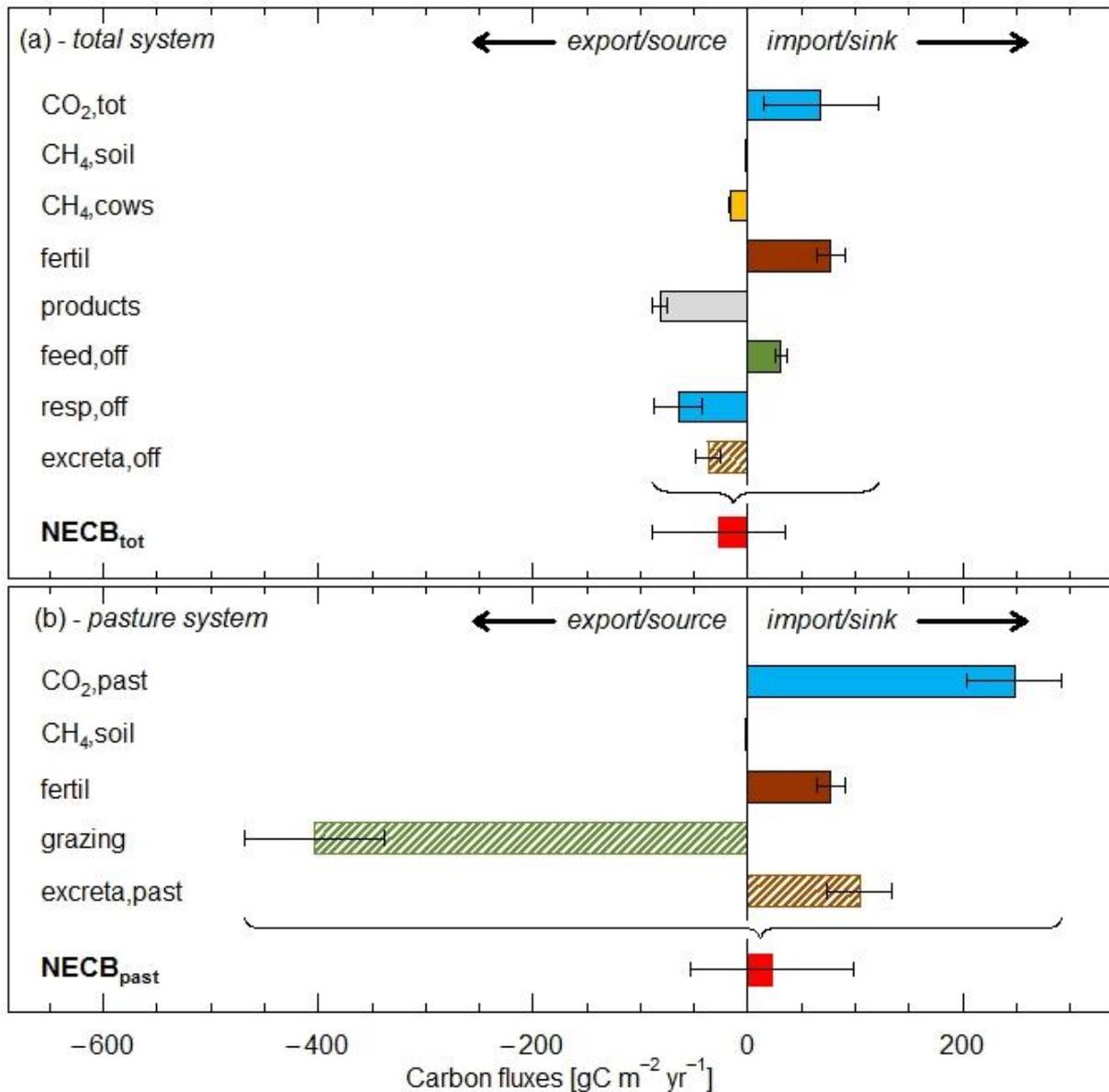
662

663 **Figure 2.** Illustration of the two approaches to determine the net ecosystem carbon budget of
 664 a dairy pasture using different system boundaries (dashed red line): **(a)** $NECB_{tot}$ using system
 665 boundaries including the cows; **(b)** $NECB_{past}$ using system boundaries excluding the cows.
 666 Relevant carbon fluxes through the system boundaries are marked in blue (gaseous fluxes:
 667 light blue, liquid/solid fluxes: dark blue).

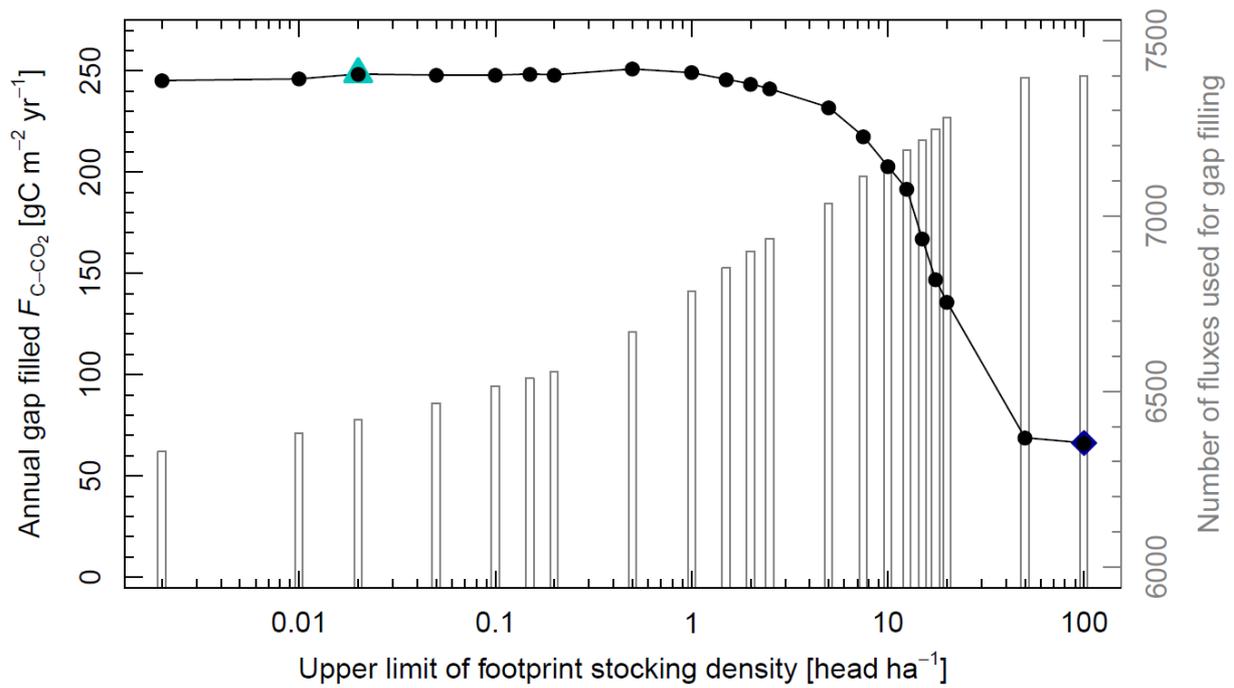


668

669 **Figure 3.** Average daily carbon (blue arrows) and nitrogen (green arrows) budget of the studied
 670 dairy cows. The budget was closed by adjusting the amount of excreta loss.

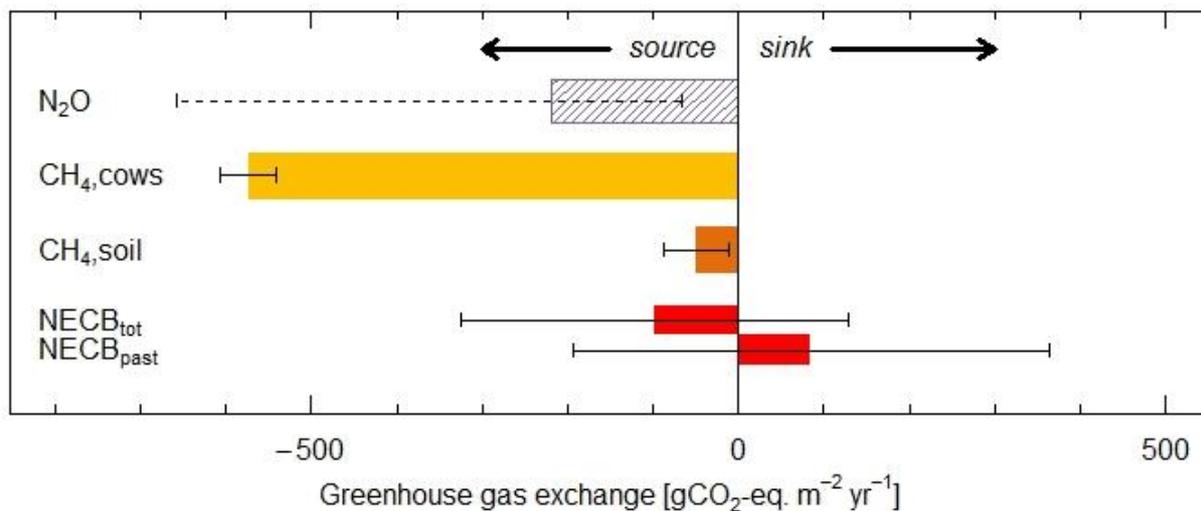


671
 672 **Figure 4.** Components and uncertainties (95% confidence range) of annual carbon budget
 673 determined with **(a)** the total system and **(b)** the pasture system approach as illustrated in Fig.
 674 3. NECB was calculated according to Eqs. (2) and (3). Flux direction is defined according to
 675 ecological sign convention: positive values indicate imports to the system, negative values
 676 indicate export (loss) from the system. Filled bars indicate values derived from direct
 677 measurements, hatched bars indicate values that are modelled with measured and modelled
 678 data.



679

680 **Figure 5:** Effect of CO₂ flux selection based on the observed cow stocking density within the
 681 flux footprint on the annual CO₂ exchange ($F_{C-CO_2} = -NEE$) and number of fluxes used for the
 682 gap filling (bars). The dark blue diamond symbol represents $F_{C-CO_2,tot}$, the light blue triangle
 683 represents $F_{C-CO_2,past}$.



684
 685 **Figure 6:** Comparison of greenhouse gas fluxes of the pasture system including cows during
 686 pasture use to the NECBs for the two system boundaries. The ecological sign convention is
 687 used: negative values indicate a source from the system to the atmosphere. N₂O emissions are
 688 modelled, whereas the other emissions are measurements. Detailed numbers can be found in
 689 Table S3.