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8 **Impacts of guidelines transition on greenhouse gas inventory in the livestock sector: A study case of Korea**

9

10 **Abstract**

11 The Paris Agreement signatories have committed to limit global average temperature increase above pre-industrial
12 levels to below 2°C. Reporting of the greenhouse gas (GHG) inventory is regulated by the United Nations
13 Framework Convention on Climate Change. Currently, countries are transitioning from the Measurement,
14 Reporting, and Verification reporting system to the Enhanced Transparency Framework (ETF) reporting system.
15 Under the ETF, countries are required to use the 2006 guidelines (GL). This study explored how replacing the
16 1996 GL with the 2006 GL or the 2019 Refinement impacts the overall GHG inventory from the livestock sector,
17 with Korea as a case study. The investigations revealed that changes in guidelines led to changes in estimated
18 emissions. Moving from the 1996 GL to the 2019 Refinement resulted in more significant differences in estimated
19 emissions than moving to the 2006 GL in terms of source-based emissions, annual inventory, or trend. Notably,
20 guidelines' changes also impacted the proportion of each source's contribution to total estimated emissions. While
21 applying the most recent guidelines is expected to produce more accurate estimations, consistency with the
22 previous inventory calculated with previously used guidelines should be maintained. Additionally, the changes in
23 the contribution of each source clarifies that although enteric fermentation is the largest contributor of GHGs,
24 relevant mitigations are likely less feasible compared to those related to manure management. This is because of
25 naturally occurring biological processes. Thus, mitigations in manure management are suggested.

26 Keywords: greenhouse gas emission, livestock sector, IPCC guidelines, 2019 Refinement, greenhouse gas
27 inventory

28

29

30 1. Introduction

31 The goal of the Paris Agreement to limit the increase of global surface temperature to well below 2°C
32 and further 1.5°C above pre-industrial level [1] has increased the scrutiny on the role of all sectors in climate
33 change mitigation. This includes the agricultural sector, which accounts for 9.71% of total greenhouse gas (GHG)
34 emissions without land use, land-use change, and forestry (LULUCF) [2]. However, some key principles are,
35 apparently, overlooked. For example, how the impacts of methane (CH₄) and nitrous oxide (N₂O)—the major
36 GHGs emitted from agricultural production—are mutually distinct, and, in particular, from that of carbon dioxide
37 (CO₂). CH₄ is a more potent GHG than CO₂, has a shorter lifetime in the atmosphere, and is a significant
38 contributor to short-term global warming [3,4]. However, N₂O has higher global warming potential (GWP) than
39 CH₄ and CO₂ [5]. Furthermore, IPCC predicts that over the next 10 to 20 years, both CH₄ and CO₂ will have
40 similar global warming impacts [5].

41 Greenhouse gases are produced both directly from livestock (enteric fermentation and manure
42 management) and indirectly from the production of livestock feed, energy use in fertilizer manufacture, farm
43 operations, and post-production transportation, processing, and retailing [6]. Livestock accounts for 4.95% of total
44 GHG emissions and 32% of total anthropogenic CH₄ emissions [7]. Nonetheless, the livestock sector has the
45 potential to reduce emissions by up to 14%, if certain mitigation measures are taken [8]. Additionally, the livestock
46 sector supports climate change mitigation and adaptations through circular bioeconomy, that is, as a natural energy
47 source, as well as contributes to the improvement of food security and nutrition [9].

48 The GHG inventory is a measure of the emissions and removals occurring within national (including
49 administered) territories and offshore areas over which countries have jurisdiction [10]. It is an instrument to
50 report GHG emissions under international agreements, including the Paris Agreement, and is significant for
51 several reasons: scientific understanding of the link between environmental pollution and effects to sources of
52 pollution, as well as to monitor progress toward policy goals.

53 An international agreement to limit climate change must set emission limits/ targets/ goals and monitor
54 progress in an open and transparent manner, which necessitates reliable and internationally accepted methods and
55 guidelines. Furthermore, standard methods of calculating inventories facilitate comparisons between countries
56 and regions [11]. This is facilitated by the Intergovernmental Panel on Climate Change Guidelines (IPCC GL) as
57 the standard tool to calculate GHG emissions for the GHG inventory. The IPCC GL were first published in 1996
58 [10]; a revised version was published in 2006 (IPCC, 2006); and a refinement of the 2006 GL was published in

59 2019 (2019 Refinement) [13]. The guidelines use national data and employ different approaches (tiers): Tier 1 is
60 based on default values, Tier 2 is based on country-specific values, and Tier 3 is based on the most-detailed values
61 (e.g., models).

62 Currently, the United Nations Framework Convention on Climate Change (UNFCCC) is transitioning
63 from the Measurement, Reporting, and Verification (MRV) system to the Enhanced Transparency Framework
64 (ETF). The countries will start reporting under the ETF by no later than 31 December 2024, and the GHG
65 inventories in the ETF requires all countries to follow the 2006 IPCC GL, while the use of the 2019 Refinement
66 is voluntary [14]. Hence, GL changes will impact the national GHG inventory, especially for countries currently
67 using the 1996 GL for their GHG inventories.

68 Korea is classified as a non-Annex I country and has ratified the Paris Agreement [15]. The country
69 follows the 1996 GL to estimate its national GHG inventory and the 2006 GL for a few categories, e.g., rice
70 cultivation, forestland and wetland, others in waste sector [16]. The GHG inventories from the livestock sector
71 are calculated by following the 1996 GL with the Tier 1 method [17]. Through its Nationally Determined
72 Contribution (NDC), Korea has set a definite carbon neutrality goal for 2050 and coordinates sectoral strategies
73 aligned with policy directions for each sector, including agriculture and livestock [16].

74 The changes in the recent IPCC GL are considered to provide more accurate estimates than earlier GLs
75 owing to the improved values and calculation method. However, concerns regarding how the changes may affect
76 the inventory remain unknown. This study assesses the difference among the guidelines to show how guidelines
77 improvement impacts the GHG inventory.

79 **2. Materials and methods**

80 The estimation of GHG emissions from livestock was conducted using the 1996 GL, 2006 GL, and 2019
81 Refinement for baseline year 1990 and recent year 2020. Korea was chosen as a study country because it is
82 currently following the 1996 GL for its GHG inventory, which encompasses relevant livestock categories as well
83 as the country's manure management system. The emissions included in the study are: CH₄ emissions from enteric
84 fermentation, CH₄ emissions from manure management, and direct N₂O emissions from manure management. It
85 is noteworthy that N₂O emissions from manure management comprises direct and indirect N₂O; however, owing
86 to the unavailability of data, and the fact that this study is in accordance with Korea's GHG inventory, indirect
87 N₂O emissions from manure management was not estimated. Furthermore, as Korea is currently using the Tier 1

88 method for all livestock categories, the same was applied in this study. Default values from each guideline were
89 derived based on the determined characteristics. The calculation for each emission followed the equations
90 provided by the guidelines [10,12,13]. Additionally, the GWP in the calculation was based on the IPCC 4th
91 Assessment Report [18] with the values of CH₄ and N₂O as 25 and 298 CO₂-equivalent, respectively. The result
92 was divided by 10⁶ for total emissions expressed with kg/year to derive the result for Gg/year. Therefore, the total
93 emission of each gas was shown as Gg CO₂-eq/year.

94

95 **2.1 Activity data and emission factors**

96 This study compares the 1996 GL, 2006 GL, and 2019 Refinement and demonstrates the effects of changes
97 in the guidelines. Therefore, the same set of activity data (animal numbers and manure management system) was
98 applied in all guidelines to avoid biases (Table 1). However, owing to the unavailability of data on manure
99 management system in 1990, the manure management system of 2020 was also included to calculate CH₄ and
100 N₂O emissions from manure management. Moreover, because of the differences in the climate characteristics
101 among the guidelines, the climate characteristics were determined as follows: “cool” for the 1996 GL based on
102 Korea’s GHG inventory [17], “cool climate 12” for the 2006 GL based on the typical annual temperature by the
103 Korea Meteorological Administration [19], and “warm temperate, moist” for the 2019 GL based on the mapping
104 of the IPCC climate zone in Figure 10A.1 of 2019 Refinement [13]. The regional characteristics and climatic
105 zones of Korea were based on each of the guidelines (Table 2) in accordance with Korea’s GHG inventory [17],
106 and default values derived from the three IPCC guidelines were used to estimate Korean GHG emission in this
107 study (Tables 3-6). Manure treatment system classification followed 2019 Korea’s National GHG Inventory in
108 accordance with 1996 GL: “solid storage and dry lot”, “liquid system”, and “other”. In order to maintain
109 consistencies in the calculation throughout the guidelines, the values related to manure treatment system in other
110 guidelines (2006 GL and 2019 Refinement) was adopted based on the closest definition in each guideline for each
111 manure treatment system.

112

113 **2.2 Calculation of GHG emissions**

114 **2.2.1 CH₄ emission from enteric fermentation**

115 CH₄ emissions from enteric fermentation for the 1996 GL, 2006 GL, and 2019 Refinement are
116 calculated as follows: total annual CH₄ emission by one head animal (Emission Factor, EF) multiplied by the

117 annual number of each livestock category (Population). Therefore, CH₄ emission from enteric fermentation was
118 calculated using the following equation:

$$119 \text{ CH}_4\text{-enteric fermentation} = \sum \frac{\text{EF} \times \text{N}}{10^6}$$

120 where CH₄ is the total CH₄ emission (Gg CH₄/year), EF is the emission factor for each livestock category (kg
121 CH₄/head/year), and N is the annual population of each livestock category (head).

122

123 **2.2.2 CH₄ emission from manure management**

124 CH₄ emissions from manure management for the 1996 GL and 2006 GL are calculated as follows: the
125 amount of CH₄ emitted by one head animal in a year (Emission Factor, EF) multiplied by the annual number of
126 each livestock category (Population). Therefore, CH₄ emission from manure management was calculated as
127 follows:

$$128 \text{ CH}_4\text{-manure management}(196,06) = \sum \frac{\text{EF} \times \text{N}}{10^6}$$

129 where CH₄ is the total CH₄ emission (Gg CH₄/year), EF is the emission factor for each livestock category (kg
130 CH₄/head/year), and N is the annual population of each livestock category (head).

131 The calculation approach for CH₄ emission from manure management in the 2019 Refinement has been
132 improved as follows:

$$133 \text{ CH}_4\text{-manure management}(19) = \sum \frac{\text{N} \times \text{VS} \times \text{MS} \times \text{EF}}{1000}$$

134 where CH₄ is the total CH₄ emission (kg CH₄/year), N is the annual population of each livestock category (head),
135 VS is the annual volatile excretion (kg VS/animal/year), MS is the fraction of typical manure treatment
136 system for each livestock category (dimensionless), and EF₁₉ is the emission factor for each livestock category (g
137 CH₄/head/kg VS).

138

139 **2.2.3 N₂O emission from manure management**

140 N₂O emissions from manure management for the 1996 GL and 2006 GL are calculated as follow: the
141 amount of nitrogen emitted by one head animal in a year (N_{ex}) multiplied the annual number of each animal
142 category for each manure treatment system (Population). N₂O from manure management in this study includes
143 only direct N₂O emissions; therefore, the N₂O emissions from manure management using the 1996 GL, 2006 GL,
144 and 2019 Refinement were calculated as follows:

$$N_2O_{\text{manure management}} = \sum [N \times N_{\text{ex}} \times MS \times EF_3] \times \frac{44}{28}$$

where N_2O is the total N_2O emission (kg N_2O /year), N is the annual population of each livestock category (head), N_{ex} is the annual average nitrogen excretion (kg N/animal/year), MS is the fraction of typical manure treatment system for each livestock category (dimensionless), EF_3 is the emission factor for direct N_2O emissions from manure management system (kg N_2O -N/kg N manure management system), and $44/28$ is the conversion of (N_2O -N) emissions to N_2O emissions.

151

152 3. Result

153 3.1 Changes in estimated emissions from sources

154 Fig.1 shows the GHG emissions from enteric fermentation, manure management, and total emissions
 155 expressed in CO_2 -eq estimated with the 1996 GL, 2006 GL, and 2019 Refinement. CH_4 emissions from enteric
 156 fermentation increased by 10% when switching from the 1996 GL to 2006 GL; by 29% when switching from the
 157 1996 GL to 2019 Refinement; and by 18% when 2006 GL was replaced by 2019 Refinement.

158 Nonetheless, the estimated GHG emissions, either CH_4 or N_2O , from manure management following
 159 different guidelines seem to be different. CH_4 emissions from manure management were lower in the 2006 GL
 160 and 2019 GL compared to the 1996 GL by -4% and -48%, respectively. Additionally, emissions decreased by -
 161 46% when the 2006 GL was replaced by the 2019 Refinement. Direct N_2O emission from manure management
 162 also decreased when the 1996 GL was replaced by either the 2006 GL (-87%) or 2019 GL (-64%). However, direct
 163 N_2O emission increased by 173% when the 2006 GL was replaced by the 2019 Refinement.

164 N_2O emission from manure management also varied depending on the guidelines followed (Fig.1). The
 165 main factor affecting N_2O emission is nitrogen excretion (N_{ex}). Default N_{ex} in the 2019 Refinement is the highest
 166 among all guidelines and N_{ex} in the 1996 GL is the lowest among all the guidelines. When the 2006 IPCC GL is
 167 compared to the 2019 Refinement, although the calculation to determine N_{ex} is the same, in these two mentioned
 168 guidelines, N_{ex} is affected by the rate of nitrogen excretion (N_{rate}) and typical animal mass (TAM). The default
 169 values of N_{rate} and TAM in the 2019 Refinement are relatively higher for all animal category than the ones in the
 170 2006 IPCC GL, resulting in higher N_2O emissions from manure management.

171

172

173 3.2 Comparison of emission trends

174 Table 7 shows the trend comparison of estimated emissions from baseline year 1990 and current year
175 2020 calculated with three guidelines. The trend of CH₄ emissions from enteric fermentation varies when the
176 guidelines are compared. While there are several differences in the trends due to the changes in guidelines, the
177 most noticeable difference is the considerable increase in CH₄ emission from manure management. The ratio of
178 CH₄ emission from manure management in 2019 Refinement is approximately two times higher than that in 1996
179 GL and 2006 GL. The annual increase of CH₄ emissions from manure management is higher in 2019 Refinement
180 compared to those in 1996 GL and 2006 GL. The consequential difference in both emission ratio and annual
181 emission increase is due to a different approach to estimate CH₄ emission from manure management in the 2019
182 Refinement from other guidelines. Previously, in the 1996 GL and 2006 GL, CH₄ emission was calculated by
183 multiplying EF (kg CH₄/head/year) and the annual number of livestock (head). However, in the 2019 Refinement,
184 the calculation approach has been improved by considering volatile solid (VS) excretion as the main factor of CH₄
185 emission in the form of changing unit of the EF (g CH₄/ kg VS). In previous guidelines (1996 and 2006), VS was
186 a factor to determine EF for CH₄ emission from manure management, while in the 2019 Refinement, VS is an
187 independent factor in the equation. With this change in equation, although calculated with the same activity data
188 of population (Table 1) as 1996 GL and 2006 GL, the proportion of manure treatment system for each livestock
189 category becomes a significant factor. Thus, when compared to other guidelines, 2019 Refinement showed the
190 noticeable percentage change.

191

192 3.3 Differences in the contribution of sources

193 Fig. 2 shows the relative contribution of different emission sources. The CH₄ emitted from enteric
194 fermentation exceeded 50% of the total GHG emissions from the livestock sector. However, the proportion of
195 GHG emissions from manure management varied depending on the guidelines used. Regarding the estimated
196 emission using the 1996 IPCC GL and 2019 Refinement, the contribution of CH₄ was higher than that of N₂O,
197 but using the 2006 IPCC GL, it was lower than that of N₂O. The estimated GHG emissions from the livestock
198 sector in Korea using the 1996 GL, 2006 GL, and 2019 Refinement indicate that changes of guidelines impact
199 GHG inventory reporting, not only in terms of the amounts of estimated emissions, but also in terms of the
200 proportion of the source's contribution. The contribution of enteric fermentation increased when the 1996 GL was
201 replaced with either the 2006 GL or the 2019 Refinement, while the contribution of manure management varied

202 depending on which guideline was used. The contribution of CH₄ from manure management increased when the
203 1996 GL was replaced with the 2006 GL but decreased when it was replaced with the 2019 Refinement.
204 Interestingly, although, N₂O contribution was smaller when following the 2006 GL and the 2019 Refinement than
205 the 1996 GL, it was smaller for the 2006 GL than the 2019 Refinement. This difference may be a cause of concern.
206 Mitigation policies are based on the inventory data, in which, if the contribution is changed because of guidelines
207 change, there is likely to be confusion or uncertainty regarding which mitigation action should be prioritized.

208

209 **4. Discussion**

210 **4.1 Brief comparison among guidelines**

211 The main differences among guidelines are the changes of the default EF or other default values. For
212 instance, the EF for enteric fermentation increases from the 1996 GL to 2006 GL to 2019 Refinement. For
213 emissions from manure management, the differences of values include differences related to CH₄ EF, nitrogen
214 excretion, and EF₃. Additionally, regional and climatic characteristics have changed in the guidelines throughout
215 its development. The feeding situation, average weight gain per day, and average body weight are a few factors
216 that determine the EF [12]. The increase in the genetic merits of cows and changes in the feeding practices affect
217 the animals' CH₄ production [20]. Manure biodegradability or the ultimate CH₄ production is a significant value
218 for EF calculation [21].

219 In the 2019 Refinement, new classifications of productivity characteristic were added, namely, low
220 productivity and high productivity. These components indicate a typical livestock category based on its usage,
221 production level, typical feed, and typical manure management [13]. Feed intake varies among animal types, as
222 well as among different management practices for individual animal types [22], which then impacts the EF.

223 The 1996 GL classified climates based on the average annual temperature, while the 2019 Refinement
224 classified climates based on the mean annual temperature, humidity, and potential evapotranspiration. The
225 principles calculation of CH₄ emissions using the IPCC GL is based on multiplying the EF with the total
226 population of livestock in a category. However, the calculation of CH₄ emissions from manure management in the
227 2019 Refinement adopts a different approach that uses the same principle of calculation, but with modification
228 based on independent factors such as the EF, volatile solids (VS) of livestock, and typical manure treatment system
229 (MS), which indicates that the three factors have the same influence on total emissions.

230

231 4.2 Changes in inventory and its implication

232 For reporting purpose under the UNFCCC, Annex I countries (developed, industrialized countries) are
233 required to use the 2006 GL (UNFCCC, 2013), meanwhile, for non-Annex I countries, the report is calculated
234 with the 1996 GL [23]. Owing to the recent transition from MRV to ETF, the understanding of this changes is
235 critical. The transition to the 2006 IPCC GL, or further, to the 2019 IPCC GL may impact the country's policy
236 related to setting goals and mitigation in a definite period of time. This study has demonstrated that the inventory
237 from the same country may differ depending on the methodology and guidelines applied to calculate the estimated
238 emissions, even though the same set of activity data was used to calculate with each methodology (guideline).
239 Studies by Amon et al. [24] and Petrescu et al. [25] also showed that different methodologies result in different
240 inventories, even within the same country.

241 The likeliness of inaccuracy using the Tier 1 method is caused by the data origin—the data is mostly
242 drawn from specific countries in a region. While these data sources may represent the typical regional situation
243 or climate, they are, however, unrepresentative of specific livestock management systems in a country; for
244 example, type of feed, breed, housing, management practices, etc. Therefore, changing from Tier 1 to Tier 2 or
245 Tier 3 will provide more accurate and consistent inventory, better representing the circumstances and situations
246 in a country or region. However, although the Tier 2 method uses country-specific data, the risk of inaccurate and
247 inconsistent inventory remains. This is because in a few cases, default values are used when certain country-
248 specific data are unavailable. Therefore, Tier 3 is encouraged because countries may create their own
249 methodologies or EFs through direct measurement, creating accurate and consistent inventories over time.
250 Nonetheless, in a country with limited capacity, using the Tier 1 method would help develop other systems within
251 the country, for example, statistical data (for population, feed, manure treatment system, etc.), before moving to a
252 higher tier.

253 It is noteworthy that if independent inventories fit well for a sector, that does not necessarily imply that
254 it is closer to the actual emissions [25]. Nonetheless, consistency in methodology—including the use of tier—is
255 essential depending on the animal categories, while improving the inventory data. Improvement of inventory
256 guidelines is essential to ensure that countries can select the most suitable mitigation measures and demonstrate
257 their effects in the national inventories [24].

258 Additionally, differences in inventories would complicate the monitoring of the progress of the Paris
259 Agreement goal of reducing emissions by 30% in 2050. The current reduction goal is likely based on the 1996 GL

260 and with the upcoming ETF reporting with the 2006 GL, the difference in inventory is inevitably impacting this
261 mitigation goal. The barrier for climate action is more political than technical—without political will,
262 implementing concrete actions would be challenging [26]. With the changes in inventory, there is possibility for
263 manipulating or exploiting differences in the GHG inventory for political use.

264 While the Paris Agreement has created a system of pledges—albeit voluntary, it is noteworthy that these
265 reporting requirements will produce information that can be reviewed and compared. Eventually, most climate-
266 change policies are created and implemented by national entities. Furthermore, [27] revealed a strong and positive
267 correlation between national and international climate policies. This implies that national-level ambitions for
268 climate-related actions influence countries' similar ambitions at the international level. Thus, national policies
269 would somewhat drive the overall global action to tackle climate change, and lack of well-established inventory
270 as the baseline would adversely impact effective policy-making at the international level.

271 Ascertaining the significance of inventory is also necessary for prioritizing feasible mitigation. In the
272 livestock sector, the maximum contribution to the total GHG emissions is in the form of CH₄ emissions from
273 enteric fermentation. However, the mitigation—although effective—is challenging because of concerns related to
274 health and animal welfare. Conversely, mitigation in manure management seems to be promising. The
275 combinations with a high mitigation potential show a pattern of a few core mitigation measures targeting the
276 largest emission flows combined with a wider set of other measures [28].

277

278 **5. Conclusions**

279 Presently, the global efforts for reduction of emissions to limit temperature increase are mainly focused
280 on CO₂. However, recent evidence [8] reveals that reducing non-CO₂ emissions—specifically, CH₄—will help
281 meet the emissions reduction target. Moreover, N₂O emission reduction is also significant considering its high
282 GWP. The livestock industry is considered among the chief contributors of CH₄ and N₂O emissions; nevertheless,
283 its significance cannot be ignored.

284 The GHG inventory, as the main tool to track emissions, shall maintain its Transparency, Accuracy,
285 Completeness, Comparability, Consistency (TACCC) principles. The transition from the MRV to ETF will require
286 all countries to apply the 2006 GL in accordance with the 2019 Refinement. However, changing the guideline
287 impacts the estimation of emissions reported in the GHG inventory. The different default values, and specifically,
288 the calculation approach for determining CH₄ emission from manure management in the 2019 Refinement, caused

289 the differences between estimations based on different guidelines. Furthermore, the variations in estimated
290 emissions impacted the proportion of contribution and GHG emissions trends. Further research is required to
291 ascertain whether the results of this study are comparable with the results in other countries, which have different
292 regional and climatic characteristics.

293 To improve the accuracy and consistency of the GHG inventory, countries are required to develop the
294 Tier 3 method based on country-specific methodologies or EFs devised via direct measurement. The development
295 of the Tier 3 method may experience challenges related to data availability, data confidentiality, or resources and
296 equipment limitations. Therefore, the cooperation of researchers, governments, private companies, and other
297 related-bodies is crucial. Countries should consider the significance of the accuracy and consistency of inventory
298 to ensure the formulation of strategic policies and mitigation efforts. Failure to do so may result in unattained
299 objectives, both on a domestic and global scale.

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386 Table 1. Activity data used to estimate Korean GHG emissions

Animal Category	Population (head)		Manure treatment system (MS)		
	1990	2020	Solid storage and dry lot	Liquid system	Other*
Dairy cattle	499,689	408,243	0.666	0.004	0.330
Hanwoo cattle	-	3,190,768	0.754	0.004	0.243
Beef cattle	-	161,855	0.667	0.003	0.329
Swine	4,412,205	11,184,873	0.173	0.050	0.777
Chicken layer	40,127,223	73,541,183	0.579	0.001	0.420
Chicken broiler	24,049,627	97,557,487	0.524	0.001	0.475
Duck	-	8,676,228	0.508	0.004	0.488

387 *Other includes wastewater treatment, other treatments (not specified), consignment waste treatment

388 Source: [29]

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391 Table 2. Regional characteristic and climate zones to estimate GHG emissions from livestock sector in Korea

Source of emission	Animal category	Region characteristic			Climate zone		
		1996 GL	2006 GL	2019 Refinement	1996 GL	2006 GL	2019 Refinement
CH₄ (enteric fermentation)	Dairy cattle	North America	North America	North America	Not applicable		
	Hanwoo cattle	North America	North America	North America			
	Beef cattle	North America	North America	North America			
	Swine	Developed country	Developed country	High productivity system			
	Chicken layer	-	-	-			
	Chicken broiler	-	-	-			
	Duck	-	-	-			
CH₄ (manure management)	Dairy cattle	North America	North America	North America, high productivity	Cool	Cool 12°	Warm temperate, moist
	Hanwoo cattle	North America	North America	North America, high productivity			
	Beef cattle	North America	North America	North America, high productivity			
	Swine	Eastern Europe	Eastern Europe	Eastern Europe			
	Chicken layer	Developed country	Developed country	Eastern Europe			
	Chicken broiler	Developed country	Developed country	Eastern Europe			
	Duck	Developing country	Developing country	All region			
N₂O (manure management)	Dairy cattle	North America	North America	North America, high productivity	Cool	Cool 12°	Warm temperate, moist
	Hanwoo cattle	North America	North America	North America, high productivity			
	Beef cattle	North America	North America	North America, high productivity			
	Swine	Eastern Europe	Eastern Europe	Eastern Europe			
	Chicken layer	Eastern Europe	Eastern Europe	Eastern Europe			
	Chicken broiler	Eastern Europe	Eastern Europe	Eastern Europe			
	Duck	Eastern Europe	Eastern Europe	All region			

392 Source: [10,12,13]

393

394 Table 3. Emission factor (EF) to calculate CH₄ emissions from enteric fermentation

Animal Category	EF (kg CH ₄ /head/year)		
	1996 GL	2006 GL	2019 Refinement
Dairy cattle	118	121	138
Hanwoo cattle	47	53	64
Beef cattle	47	53	64
Swine	1.5	1.5	1.5
Chicken layer	-	-	-
Chicken broiler	-	-	-
Duck	-	-	-

395 Source: [10,12,13]

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400 Table 4. Emission factor (EF) and default volatile solid rate (VS_{rate}), default average body weight (ABW) to calculate CH_4 emissions from manure management

Animal Category	1996 GL	2006 GL	2019 Refinement			EF (g CH_4 /kg VS)		
	EF (kg CH_4 /head/year)	EF (kg CH_4 /head/year)	VS_{rate} (kg VS/1000 kg animal mass/day)	ABW (kg)	VS (kg/animal/year)	Solid storage	Liquid system	Other*
Dairy cattle	36	53	9.3	650	2,206.43	6.4	59.5	-
Hanwoo cattle	1	1	7.6	407	1,129.02	4.8	44.6	-
Beef cattle	1	1	7.6	407	1,129.02	4.8	44.6	-
Swine	3	3	4.9	59	105.52	12.1	111.6	-
Chicken layer	0.078	0.03	9.4	1.9	6.52	10.5	96.7	-
Chicken broiler	0.078	0.02	16	1.1	6.42	10.5	96.7	-
Duck	0.078	0.01	7.4	2.7	7.29	10.5	96.7	-

401 Source: [10,12,13], VS: $VS_{rate} \times ABW/1000 \times 365$

402 *Manure treatment system "other" is not classified in the 2019 Refinement

403

404 Table 5. Nitrogen excretion (N_{ex}) and average body weight (ABW) to calculate N_2O emissions from manure management

Animal Category	1996 GL	2006 GL	2019 Refinement				
	N_{ex} (kg N/head/year)	N_{rate} (kg N/1000 kg animal mass/day)	ABW (kg)	N_{ex} (kg N/head/year)	N_{rate} (kg N/1000 kg animal mass/day)	ABW (kg)	N_{ex} (kg N/animal/year)
Dairy cattle	100	0.44	604	97.002	0.60	650	142.4
Hanwoo cattle	70	0.31	389	44.015	0.40	407	59.4
Beef cattle	20	0.31	389	44.015	0.40	407	59.4
Swine	0.60	0.55	50	10.038	0.77	59	16.6
Chicken layer	0.60	0.82	1.80	0.539	0.81	1.9	0.6
Chicken broiler	0.60	1.10	0.90	0.361	1.12	1.1	0.4
Duck	0.60	0.83	-	-	0.83	2.7	0.8

405 Source: [10,12,13], N_{ex} : $N_{rate} \times ABW/1000 \times 365$

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410 Table 6. Emission factor (EF₃) to calculate N₂O emissions from manure management

Manure treatment system (MS)	EF ₃ (kg N ₂ O-N/kg N)		
	1996 GL	2006 GL	2019 Refinement
Solid storage and dry lot*	0.02	0.005	0.010
Liquid system	0.001	0.005	0.005
Other**	0.005	-	-

411 Source: [10,12,13]

412 *Value of solid storage is used for 2006 GL and 2019 Refinement to represent Korea's manure system

413 **Manure treatment system "other" is not classified in the 2006 GL and 2019 Refinement

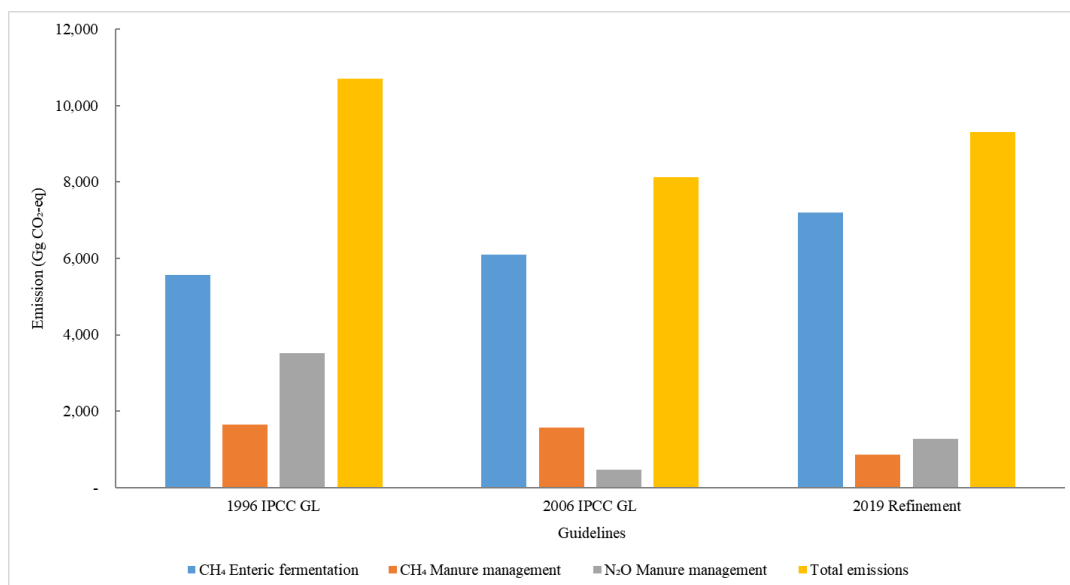
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415 Table 7. Comparison of Korean estimated GHG emissions from years 1990 and 2020 using 1996 GL, 2006 GL, and 2019 Refinement

Emission source		Year	1996 GL	2006 GL	2019 Refinement
CH ₄ enteric fermentation	Emission (Gg CO ₂ -eq)	1990	1,640	1,677	1,889
		2020	5,563	6,097	7,192
	Trend	2020/1990 Ratio	3.4	3.6	3.8
		Annual increase (%)	4.2	4.4	4.6
CH ₄ manure management	Emission (Gg CO ₂ -eq)	1990	906	1,035	276
		2020	1,641	1,570	854
	Trend	2020/1990 Ratio	1.8	1.5	3.1
		Annual increase (%)	2.0	1.4	3.8
N ₂ O manure management	Emission (Gg CO ₂ -eq)	1990	897	134	369
		2020	3,510	465	1,270
	Trend	2020/1990 Ratio	3.9	3.5	3.4
		Annual increase (%)	4.7	4.2	4.2
Total emission	Emission (Gg CO ₂ -eq)	1990	3,442	2,846	2,535
		2020	10,714	8,131	9,316
	Trend	2020/1990 Ratio	3.1	2.9	3.7
		Annual increase (%)	3.9	3.6	4.4

416 Annual emission increase was estimated using Compound Annual Growth Rate (CAGR) calculation



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418 **Fig.1.** GHG emissions from Korean livestock sector in 2020 using the Tier 1 method of IPCC guidelines

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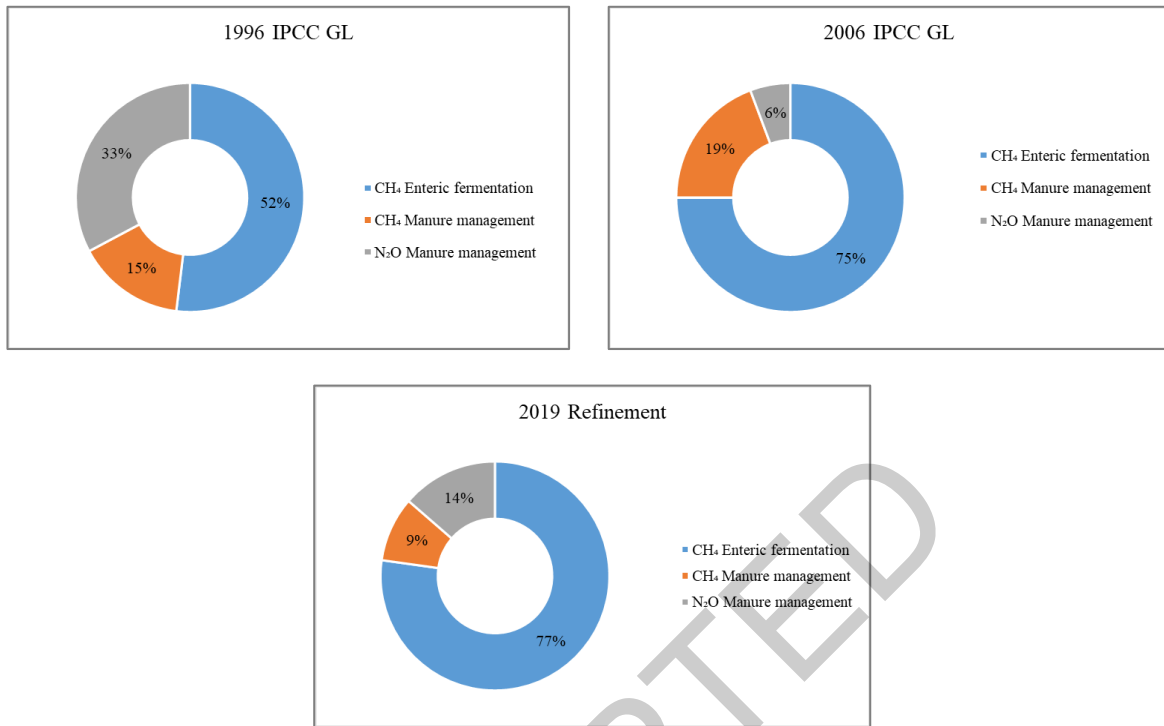
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424 **Fig.2.** Contribution of sources to Korean GHG emissions from livestock in 2020 calculated using Tier 1 method
425 of IPCC guidelines