

## 3.D - Agricultural Soils

### Short description

NFR-Code	Name of Category	Method	AD	EF
<b>3.D</b>	<b>Agricultural Soils</b>			
<b>consisting of / including source categories</b>				
3.D.a.1	Inorganic N-fertilizers (includes also urea application)	T2 (NH <sub>3</sub> ), T1 (NO <sub>x</sub> )	NS, RS	D (NH <sub>3</sub> ), D (NO <sub>x</sub> )
3.D.a.2.a	Animal manure applied to soils	T2, T3 (NH <sub>3</sub> ), T1 (NO <sub>x</sub> )	M	CS (NH <sub>3</sub> ), D (NO <sub>x</sub> )
3.D.a.2.b	Sewage sludge applied to soils	T1 (NH <sub>3</sub> , NO <sub>x</sub> )	NS, RS	D (NH <sub>3</sub> ), D (NO <sub>x</sub> )
3.D.a.2.c	Other organic fertilisers applied to soils (including compost)	T2 (NO <sub>x</sub> , NH <sub>3</sub> )	M	CS
3.D.a.3	Urine and dung deposited by grazing animals	T1 (NH <sub>3</sub> , NO <sub>x</sub> )	NS, RS	D
3.D.a.4	Crop residues applied to soil	T2 (NH <sub>3</sub> )	NS, RS	D
3.D.c	Farm-level agricultural operations including storage, handling and transport of agricultural products	T2 (TSP, PM <sub>10</sub> , PM <sub>2.5</sub> )	NS, RS	D
3.D.d	Off-farm storage, handling and transport of bulk agricultural products	NA & NR (Black Carbon only)		
3.D.e	Cultivated crops	T2 (NMVOC)	NS, RS	D
3.D.f	Use of pesticides	T2 (HCB)	NS	D

	NO <sub>x</sub>	NMVOC	SO <sub>2</sub>	NH <sub>3</sub>	PM <sub>2.5</sub>	PM <sub>10</sub>	TSP	BC	CO	Heavy Metals	PAHs	HCB	PCBs
3.D.a.1	L/T	NA	NA	L/T	NA	NA	NA	NA	NA	NA	NA	NA	NA
3.D.a.2.a	L/-	IE	NA	L/T	NA	NA	NA	NA	NA	NA	NA	NA	NA
3.D.a.2.b	-/-	NA	NA	-/-	NA	NA	NA	NA	NA	NA	NA	NA	NA
3.D.a.2.c	-/-	NA	NA	L/T	NA	NA	NA	NA	NA	NA	NA	NA	NA
3.D.a.3	-/-	IE	NA	-/-	NA	NA	NA	NA	NA	NA	NA	NA	NA
3.D.a.4	NA	NA	NA	-/-	NA	NA	NA	NA	NA	NA	NA	NA	NA
3.D.c	NA	NA	NA	NA	L/-	L/-	L/-	NA	NA	NA	NA	NA	NA
3.D.e	NA	-/-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
3.D.f	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	L/-	NA

<b>Method(s) applied</b>	
<b>D</b>	Default
<b>T1</b>	Tier 1 / Simple Methodology *
<b>T2</b>	Tier 2*
<b>T3</b>	Tier 3 / Detailed Methodology *
<b>C</b>	CORINAIR
<b>CS</b>	Country Specific
<b>M</b>	Model
* as described in the EMEP/EEA Emission Inventory Guidebook - 2019, in category chapters.	
<b>(source for) Activity Data</b>	
<b>NS</b>	National Statistics
<b>RS</b>	Regional Statistics
<b>IS</b>	International Statistics
<b>PS</b>	Plant Specific
<b>As</b>	Associations, business organisations
<b>Q</b>	specific Questionnaires (or surveys)
<b>M</b>	Model / Modelled
<b>C</b>	Confidential
<b>(source for) Emission Factors</b>	
<b>D</b>	Default (EMEP Guidebook)
<b>CS</b>	Country Specific

<b>PS</b>	Plant Specific
<b>M</b>	Model / Modelled
<b>C</b>	Confidential

## Country specifics



### NH<sub>3</sub> and NO<sub>x</sub>

In 2023, agricultural soils emitted 328.7 kt NH<sub>3</sub> or 62.4 % of the total agricultural NH<sub>3</sub> emissions in Germany (527.0 kt NH<sub>3</sub>). The main contributions to the total NH<sub>3</sub> emissions from agricultural soils are the application of manure (3.D.a.2.a), with 185.0 kt (56.3 %), the application of synthetic N-fertilizers (3.D.a.1) with 61.8 kt (18.8 %), and the application of other organic N-fertilizers (3.D.a.2.c) with 58.4 kt (17.8 %).

N excretions on pastures (3.D.a.3) have a share of 15.1 kt NH<sub>3</sub> (4.6 %), emissions from crop residues (3.D.a.4) are 6.9 kt NH<sub>3</sub> (2.1 %), and the application of sewage sludge (3.D.a.2.b) 1.6 kt NH<sub>3</sub> (0.5 %).

In 2023, agricultural soils were the source of 98.3 % (97.8 kt) of the total of NO<sub>x</sub> emissions in the agricultural category (99.5 kt). The NO<sub>x</sub> emissions from agricultural soils are primarily due to application of inorganic fertilizer (3.D.a.1) (40.9 kt) and manure (3.D.a.2.a) (36.7 kt). Application of other organic N-fertilizers (3.D.a.2.c) contributes 14.6 kt, 5.2 kt are due to excretions on pastures (3.D.a.3). Emissions from application of sewage sludge (3.D.a.2.b) contribute 0.5 kt.

### NMVOC

In 2023, the category of agricultural soils contributed 9.2 kt NMVOC or 3.1 % to the total agricultural NMVOC emissions in Germany (301.3 kt NMVOC). The only emission source was cultivated crops (3.D.e).

### TSP, PM<sub>10</sub> & PM<sub>2.5</sub>

In 2023, agricultural soils contributed, respectively, 38.8 % (23.7 kt), 67.0 % (23.7 kt) and 33.7 % (1.8 kt) to the total agricultural TSP, PM<sub>10</sub> and PM<sub>2.5</sub> emissions (61.0 kt, 35.4 kt, 5.4 kt, respectively). The emissions are reported in category 3.D.c (Farm-level agricultural operations including storage, handling and transport of agricultural products).

### 3.D.a.1 - Inorganic N-fertilizers

The calculation of NH<sub>3</sub> and NO<sub>x</sub> (NO) emissions from the application of synthetic fertilizers is described in Vos et al. (2024),

Chapters 5.2.1.2 and 5.2.2.2 1)<sup>1)</sup>.

## Activity Data

German statistics report the amounts of fertilizers sold which are assumed to equal the amounts that are applied. Since the 2021 submission, storage effects are approximated by applying a moving average to the sales data (moving centered three-year average, for the last year a weighted two-year average, which assigns 2/3 of the weight to the last year). Since the year 2022, data for the sales of urea that is stabilized with urease inhibitor is available. It cannot be published because of data-privacy issues. Therefore, the emissions are calculated and provided by the federal statistical office using the emission factors as described below. The activity data are published in aggregate for urea, urea+inhibitor and nitrogen solutions to maintain confidentiality. For details see Rösemann et al. (2025), Chapter 2.8.

Table 1: AD for the estimation of NH<sub>3</sub> and NO<sub>x</sub> emissions from application of synthetic fertilizers

Application of manure in [kt N]												
1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022
1,131	987	970	940	945	984	978	974	959	952	943	919	893

## Methodology

NH<sub>3</sub> emissions from the application of synthetic fertilizers are calculated using the Tier 2 approach according to EMEP (2023)-3D-16ff<sup>1)</sup>, distinguishing between various fertilizer types, see Table 2. For NO<sub>x</sub>, the Tier 1 approach described in EMEP (2023) [10]-3D-15 is applied.

## Emission factors

The emission factors for NH<sub>3</sub> depend on fertilizer type, see EMEP (2023)-3D-17. Table 2 lists the EMEP emission factors for the fertilizers used in the inventory. In order to reflect average German conditions, the emission factors for cool climate and a pH value lower than 7 was chosen. For urea fertilizer the German fertilizer ordinance prescribes the use of urease inhibitors or the immediate incorporation into the soil from 2020 onwards. The NH<sub>3</sub> emission factor for urea fertilizers is therefore reduced by 70% from 2020 onwards for the immediate incorporation of urea, according to Bittman et al. (2014, Table 15)<sup>2)</sup>. For the use of urease inhibitors the emission factor for urea fertilizer is reduced by 60%. For details see Rösemann et al. (2025)<sup>3)</sup>, Chapter 5.2.1.2.

Table 2: Synthetic fertilizers, emission factors in kg NH<sub>3</sub> per kg fertilizer N

Fertilizer type	EF
calcium ammonium nitrate	0.008
ammonia nitrate urea solutions (AHL)	0.098
urea (up to 2019)	0.155
urea (from 2020 with urease inhibitor)	0.062
urea (from 2020 if incorporated)	0.0465
ammonium phosphates	0.050
other NK and NPK	0.050
other straight fertilizers	0.010

For NO<sub>x</sub>, the simpler methodology by EMEP (2023)-3D-13 was used. The emission factor 0.040 from EMEP, 2023-3D, Table 3.1 has the unit of [kg N<sub>2</sub>O per kg fertilizer N] and was derived from<sup>4)</sup>.

The German inventory uses the emission factor 0.012 kg NO-N per kg N derived from Stehfest and Bouwman (2006) directly. This is equivalent to an emission factor of 0.03943 kg NO<sub>x</sub> per kg fertilizer N (obtained by multiplying 0.012 kg NO-N per kg N with the molar weight ratio 46/14 for NO<sub>2</sub>: NO). The inventory uses the unrounded emission factor.

Table 3: Emission factor for NO<sub>x</sub> emissions from fertilizer application

Emission factor	kg NO-N per kg fertilizer N	kg NO <sub>x</sub> per kg fertilizer N
EF <sub>fert</sub>	0.012	0.039

## Trend discussion for Key Sources

Since 2016, fertilizer sales have fallen dramatically (by around a third). Emissions have fallen accordingly. This is even more pronounced for NH<sub>3</sub> than for NO<sub>x</sub>, as total NH<sub>3</sub> from the application of mineral fertilizers is, until the year 2019, very strongly correlated with the amount of urea applied ( $R^2 = 0.72$ ), the sales of which have decreased more than for all other mineral fertilizers. Since 2020 the negative trend is reinforced as urea fertilizer have to be either used with urease inhibitors or have to be incorporated into the soil directly, which reduces emissions.

## Recalculations

Table REC-1 shows the effects of recalculations on NH<sub>3</sub> and NO<sub>x</sub> emissions. The enormous differences for NH<sub>3</sub> emissions are due to the use of the new EMEP (2023)<sup>5)</sup> emission factors (**recalculation No. 1**). Concerning NO<sub>x</sub>, emissions differences only occur in 2022, resulting from applying the moving average to sales data (see activity data).

Table 4: REC-1: Revised NH<sub>3</sub> and NO<sub>x</sub> emissions, in kilotonnes

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022
<b>Ammonia</b>													
<b>current submission</b>	78.71	69.55	85.64	86.36	88.43	97.89	99.73	89.25	76.79	65.63	36.64	35.02	33.44
<b>previous submission</b>	78.82	69.56	85.64	86.36	88.43	97.89	99.73	89.25	76.79	65.63	35.94	34.87	
<b>absolute change</b>	-0.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.70	0.15	
<b>relative change [%]</b>	-0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.94	0.44	-0.14
<b>Nitrogen oxides</b>													
<b>current submission</b>	86.53	67.93	75.77	70.84	64.48	68.46	68.24	63.95	59.11	55.34	52.31	49.08	45.46
<b>previous submission</b>	86.57	67.94	75.77	70.84	64.48	68.46	68.24	63.95	59.11	55.34	52.31	51.30	
<b>absolute change</b>	-0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-2.22	
<b>relative change [%]</b>	-0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-4.32	

## Planned improvements

No improvements are planned at present.

## 3.D.a.2.a - Animal manure applied to soils

In this sub-category Germany reports the NH<sub>3</sub> and NO<sub>x</sub> (NO) emissions from application of manure (including application of anaerobically digested manure). An overview is given in Rösemann et al. (2025)<sup>6)</sup>, Chapters 5.2.1.2 and 5.2.2.2. Germany uses the Tier 2 methodology for estimating NMVOC emissions for cattle in sector 3.B (manure management). The use of this methodology yields NMVOC emissions which formally could be reported in the sectors 3.D.a.2.a and 3.D.a.3 (grazing emissions). However, to be congruent with the NMVOC emissions for other animal categories, Germany reports these emissions in the NMVOC emissions reported from manure management (3.B). For the NFR codes 3.D.a.2.a and 3.D.a.3 the notation key IE is used for NMVOC emissions.

## Activity data

The calculation of the amount of N in manure applied is based on the N mass flow approach (see 3.B). It is the total of N excreted by animals in the housing and the N imported with bedding material minus N losses by emissions of N species from housing and storage. Hence, the amount of total N includes the N contained in anaerobically digested manures to be applied to the field.

The frequencies of application techniques and incorporation times as well as the underlying data sources are described in Rösemann et al. (2025)<sup>7)</sup>, Chapter 2.5. The frequencies are provided in the NID 2025<sup>8)</sup>, Chapter 17.3.1.

Table 5: AD for the estimation of NH<sub>3</sub> and NO<sub>x</sub> emissions from application of manure

Application of manure in [kt N]
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1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022
1,131	987	970	940	945	984	978	974	959	952	943	919	893

## Methodology

NH<sub>3</sub> emissions from manure application are calculated separately for each animal species in the mass flow approach by multiplying the respective TAN amount with NH<sub>3</sub> emission factors for the various manure application techniques. For details see [3-b-manure-management 3.B] and Rösemann et al. (2025)<sup>9</sup>, Chapter 5.2.1.2. For NO<sub>x</sub> emissions from manure application the inventory calculates NO-N emissions (see Rösemann et al. (2025)<sup>10</sup>, Chapter 5.2.2.2, that are subsequently converted into NO<sub>x</sub> emissions by multiplying with the molar weight ratio 46/14. The Tier 1 approach for the application of synthetic fertilizer as described in EMEP (2023)-3D-13 is used.

## Emission factors

The following table shows the time series of the overall German NH<sub>3</sub> IEF defined as the ratio of total NH<sub>3</sub>-N emission from manure application to the total amount of N spread with manure.

Table 6: IEF for NH<sub>3</sub>-N from application of manure

IEF in [kg NH3-N per kg N in applied manure]												
1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022
0.208	0.194	0.187	0.175	0.169	0.161	0.159	0.157	0.155	0.153	0.150	0.151	0.153

## Trend discussion for Key Sources

Both NH<sub>3</sub> and NO<sub>x</sub> emissions from the application of animal manures are key sources. Total NO<sub>x</sub> is calculated proportionally to the total N in the manures applied which decreased remarkably from 1990 to 1991 due to the decline in animal numbers following the German reunification (reduction of livestock numbers in Eastern Germany). In the 1990s and 2000s this was followed by a weakened decline in animal manure amounts. From 2010 to 2014 there was a slight increase and since then the amount of N in manure applied has been declining again, see Table 6. The NO<sub>x</sub> emissions follow these trends. For total NH<sub>3</sub> emissions there is a negative trend. This is due to the decreasing amounts of animal manures and the increasing use of application practices with lower NH<sub>3</sub> emission factors.

## Recalculations

For all years, the total emissions of NH<sub>3</sub> and NO<sub>x</sub> from application of manure are slightly higher than those of last year's submission.

These differences are predominantly caused by a higher estimate of manure N, which is applied, compared to the last submission. Many of the recalculations have an effect on this. The two most important ones are **No. 3** (lower NH<sub>3</sub> emission factors for cattle and pig housing result in more N available for spreading) and **No. 4** (correction of horse numbers by a factor of 2.75), both of which increase emissions see [main page of the agricultural sector](#), list of recalculation reasons. Further details on recalculations are described in Rösemann et al. (2025)<sup>11</sup>, Chapter 1.3.

Table 7: REC-2: Revised NH<sub>3</sub> and NO<sub>x</sub> emissions, in kilotonnes

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022
<b>Ammonia</b>													
<b>current submission</b>	286.21	232.97	220.16	199.38	193.95	191.94	188.84	185.61	180.61	176.70	171.37	168.12	165.79
<b>previous submission</b>	285.58	231.79	218.55	197.69	191.85	191.19	188.04	184.84	179.85	176.00	170.65	167.43	
<b>absolute change</b>	0.63	1.18	1.60	1.69	2.09	0.75	0.80	0.76	0.76	0.70	0.72	0.69	
<b>relative change [%]</b>	0.22	0.51	0.73	0.86	1.09	0.39	0.43	0.41	0.42	0.40	0.42	0.41	
<b>Nitrogen oxides</b>													
<b>current submission</b>	44.59	38.90	38.23	37.05	37.25	38.81	38.57	38.39	37.83	37.52	37.19	36.22	35.22
<b>previous submission</b>	44.52	38.77	38.04	36.84	37.00	38.80	38.56	38.39	37.82	37.51	37.16	36.15	
<b>absolute change</b>	0.07	0.13	0.19	0.21	0.25	0.01	0.01	0.01	0.01	0.01	0.02	0.07	
<b>relative change [%]</b>	0.15	0.34	0.49	0.57	0.69	0.02	0.02	0.01	0.03	0.03	0.06	0.20	

## Planned improvements

No improvements are planned at present.

### 3.D.a.2.b - Sewage sludge applied to soils

The calculation of NH<sub>3</sub> and NO<sub>x</sub> (NO) emissions from application of sewage sludge is described in Rösemann et al. (2025)<sup>12</sup>, Chapters 5.2.1.2 and 5.2.2.2.

#### Activity data

N quantities from application of sewage sludge were calculated from data of the German Environment Agency and (since 2009) from data of the Federal Statistical Office.

Table 8: AD for the estimation of NH<sub>3</sub> and NO<sub>x</sub> emissions from application of sewage sludge

Application of sewage sludge in [kt N]												
1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022
27	35	33	27	26	19	19	14	13	16	14	12	12

#### Methodology

A Tier 1 methodology is used (EMEP, 2023, 3D, Chapter 3.3.1). NH<sub>3</sub> and NO<sub>x</sub> emissions are calculated by multiplying the amounts of N in sewage sludge applied with the respective emission factors.

#### Emission factors

EMEP (2023)-3.D, Table 3-1 provides a Tier 1 emission factor for NH<sub>3</sub> (0.13 kg NH<sub>3</sub> per kg N applied) emissions from application of sewage sludge. The German inventory uses the equivalent emission factor in NH<sub>3</sub>-N units which is 0.11 kg NH<sub>3</sub>-N per kg N applied (cf. the derivation of the emission factor described in the appendix of EMEP (2023)-3D, page 35). For NO<sub>x</sub> the same emission factor like for the application of synthetic fertilizer was used (see Table 3).

#### Trend discussion for Key Sources

NH<sub>3</sub> and NO<sub>x</sub> emissions from the application of sewage sludge are no key sources.

#### Recalculations

There were no recalculations concerning sewage sludge except the replacement of extrapolated activity data in 2022 with data from the Federal Statistical Office. Further details on recalculations are described in Rösemann et al. (2025), Chapter 1.3.

Table 9: Revised NH<sub>3</sub> and NO<sub>x</sub> emissions, in kilotonnes

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022
<b>Ammonia</b>													
<b>current submission</b>	3.66	4.71	4.40	3.66	3.51	2.52	2.51	1.87	1.78	2.14	1.85	1.61	1.61
<b>previous submission</b>	3.66	4.71	4.40	3.66	3.48	2.50	2.50	1.89	1.67	1.90	1.67	1.67	
<b>absolute change</b>	0.00	0.00	0.00	0.00	0.03	0.02	0.02	-0.02	0.11	0.24	0.18	-0.06	
<b>relative change [%]</b>	0.00	0.00	0.00	0.00	0.93	0.64	0.66	-1.22	6.51	12.61	10.90	-3.85	
<b>Nitrogen oxides</b>													
<b>current submission</b>	1.08	1.39	1.30	1.08	1.04	0.74	0.74	0.55	0.52	0.63	0.55	0.47	0.47
<b>previous submission</b>	1.08	1.39	1.30	1.08	1.03	0.74	0.74	0.56	0.49	0.56	0.49	0.49	

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022
<b>absolute change</b>	0.00	0.00	0.00	0.00	0.01	0.00	0.00	-0.01	0.03	0.07	0.05	-0.02	
<b>relative change [%]</b>	0.00	0.00	0.00	0.00	0.93	0.64	0.66	-1.22	6.51	12.61	10.90	-3.85	

### Planned improvements

No improvements are planned at present.

### 3.D.a.2.c - Other organic fertilizers applied to soils

This sub category contains the total of Germany's NH<sub>3</sub> and NO<sub>x</sub> (NO) emissions from application of - residues from digested energy crops, - residues from digested waste, - compost from biowaste, - compost from green waste, and - imported animal manures. For details see Rösemann et al. (2025), Chapters 5.2.1.2 and 5.2.2.2.

### Activity data

Activity data is the amount of N in residues from anaerobic digestion of energy crops and waste and of compost from biowaste and green waste when leaving storage, as well as the amount of N in imported animal manures. For energy crops this is the N contained in the energy crops when being fed into the digestion process minus the N losses by emissions of N species from the storage of the residues (see 3.I). N losses from pre-storage are negligible and there are no N losses from fermenter (see Rösemann et al. (2025), Chapter 5.1). For residues from digested waste, compost from biowaste and compost from green waste the amount of N was derived from the waste statistics of the Federal Statistical Office (see Rösemann et al. (2025), Chapter 2.8). For imported manure the amounts of N were derived from statistics published by CBS (Statistics Netherlands) and RVO (Rijksdienst voor Ondernemend Nederland) The imported manure is categorized into cattle slurry, pig slurry, poultry manure, horse manure and mixed solid manure. Only imported manures from The Netherlands are taken into account, as for other countries the amounts of imported manures are unknown as are the amounts of exported manure. For details see Rösemann et al. (2025), Chapter 2.8.

Table 10: AD for the estimation of NH<sub>3</sub> and NO<sub>x</sub> emissions emissions from application of other organic fertilizers

	Application of other organic fertilizers in kt N												
	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022
Residues, digested energy crops	0.05	0.59	5.12	43.36	158.69	288.92	287.59	283.07	279.15	279.38	285.56	280.37	280.37
Residues, digested waste	0.00	0.00	1.55	4.97	10.46	15.05	13.97	13.79	14.00	13.75	13.40	15.13	15.98
Compost, biowaste	4.51	19.54	31.87	28.82	22.64	22.59	23.34	21.90	25.14	24.31	25.42	22.98	24.57
Compost, greenwaste	1.13	4.90	7.67	9.46	11.27	13.67	14.29	14.87	14.92	15.89	16.74	15.95	17.58
Imported manure	5.19	19.26	15.56	21.48	27.41	27.53	30.26	26.95	21.22	19.91	16.96	14.22	14.61
<b>TOTAL</b>	<b>10.87</b>	<b>44.30</b>	<b>61.77</b>	<b>108.09</b>	<b>230.47</b>	<b>367.77</b>	<b>369.45</b>	<b>360.58</b>	<b>354.42</b>	<b>353.25</b>	<b>358.09</b>	<b>348.65</b>	<b>353.12</b>

### Methodology

The NH<sub>3</sub> emissions are calculated the same way as the NH<sub>3</sub> emissions from application of animal manure (3.D.a.2.a). The frequencies of application techniques and incorporation times as well as the underlying data sources are provided e. g. in the NID 2025, Chapter 17.3.1. It is assumed that residues of digested waste are applied in the same way and have the same emission factors as residues from digested energy crops. For compost from biowaste and green waste it is assumed that they are applied in the same way and have the same emission factors as cattle solid manure. The amounts of TAN in the residues from digested energy crops applied are obtained from the calculations of emissions from the storage of the digested energy crops (3.I). The amounts of TAN in the residues from digested waste, compost from biowaste and compost from green waste are derived from industry data (provided by Bundesgütegemeinschaft Kompost, BGK). For the imported manures it is assumed that the different imported manure types (see above) were applied in the same way as the corresponding domestic animal manure types. Mixed manure was treated like solid manure from goats, sheep and horses. Corresponding TAN contents were derived from publications of the German federal states. As published TAN contents vary strongly, for each imported manure type the maximum of published TAN contents was assumed to prevent an underestimation of the NH<sub>3</sub> emissions. For details see Rösemann et al. (2025), Chapter 2.8.



For NO<sub>x</sub> emissions the Tier 1 approach for the application of synthetic fertilizer as described in EMEP (2023)-3D-13 is used. The inventory calculates NO emissions that are subsequently converted into NO<sub>x</sub> emissions by multiplying with the molar weight ratio 46/30.

## Emission factors

For NH<sub>3</sub> the emission factors for untreated cattle slurry were adopted for residues from digested energy crops and residues from waste. The emission factors for cattle solid manure were adopted for compost from biowaste and compost from green waste, see Rösemann et al. (2025), Chapters 5.2.1.2 and 5.2.2.2. For imported manures the corresponding emission factors of the same type of domestic manure were used.

As the NO<sub>x</sub> method for fertilizer application is used for the calculation of NO<sub>x</sub> emissions from the application of residues, the emission factor for fertilizer application was used (see Table 3).

Table 11: IEF for NH<sub>3</sub>-N emissions from application of other organic fertilizers

	IEF in kg NH <sub>3</sub> -N per kg N of other organic fertilizers												
	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022
Residues, digested energy crops	0.182	0.182	0.183	0.183	0.183	0.153	0.150	0.147	0.144	0.141	0.139	0.138	0.138
Residues, digested waste	0.000	0.000	0.192	0.193	0.193	0.171	0.164	0.156	0.163	0.162	0.163	0.162	0.160
Compost, biowaste	0.038	0.038	0.038	0.036	0.034	0.032	0.032	0.032	0.029	0.033	0.034	0.036	0.037
Compost, greenwaste	0.014	0.014	0.014	0.014	0.013	0.015	0.015	0.020	0.013	0.012	0.012	0.012	0.013
Imported manure	0.209	0.204	0.202	0.185	0.174	0.153	0.148	0.147	0.148	0.148	0.144	0.145	0.146
<b>TOTAL</b>	<b>0.118</b>	<b>0.110</b>	<b>0.092</b>	<b>0.130</b>	<b>0.160</b>	<b>0.141</b>	<b>0.138</b>	<b>0.135</b>	<b>0.131</b>	<b>0.129</b>	<b>0.127</b>	<b>0.127</b>	<b>0.126</b>

## Trend discussion for Key Sources

The application of other organic fertilizers is a key source for NH<sub>3</sub>. Emissions are dominated by the emissions from digested energy crops. They have become important since about 2005 and have risen sharply until 2013. Since then, they have changed little each year and tend to decrease slightly in the last few years. The latter is mostly due to the increasing use of application practices with lower NH<sub>3</sub> emission factors.

## Recalculations

Recalculations after 2013 are mainly due to the update of activity data. Concerning NH<sub>3</sub> emissions, small differences occur in all years. This is because the underlying spatial distribution of imported manure is different, which results in different IEFs compared to last year's submission. Another reason is the interpolation of RAUMIS distribution data before 1999 (see [main page of the agricultural sector](#), list of recalculation **reasons, 19, 20 and 21**, and Rösemann et al. (2025), Chapter 1.3).

Table 12: REC-4: Revised NH<sub>3</sub> and NO<sub>x</sub> emissions from application of other organic fertilizers, in kilotonnes

	1990	1995	2000	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Ammonia</b>													
<b>current submission</b>	1.55	5.89	6.90	62.15	63.06	63.03	61.69	59.17	56.51	55.28	55.04	53.83	54.21
<b>previous submission</b>	0.24	1.12	3.15	60.14	60.84	60.66	58.87	56.82	55.02	53.96	54.33	54.31	
<b>absolute change</b>	1.32	4.78	3.75	2.01	2.22	2.37	2.82	2.35	1.49	1.31	0.71	-0.48	
<b>relative change [%]</b>	558.94	427.65	118.87	3.34	3.65	3.91	4.80	4.13	2.71	2.43	1.31	-0.89	
<b>Nitrogen oxides</b>													
<b>current submission</b>	0.43	1.75	2.44	13.15	13.99	14.50	14.57	14.22	13.97	13.93	14.12	13.75	13.92
<b>previous submission</b>	0.22	0.99	1.83	12.76	13.53	14.00	13.95	13.71	13.68	13.68	14.00	13.99	
<b>absolute change</b>	0.20	0.76	0.60	0.40	0.45	0.50	0.62	0.51	0.30	0.24	0.12	-0.24	
<b>relative change [%]</b>	91.19	76.71	32.86	3.12	3.35	3.56	4.43	3.69	2.17	1.79	0.88	-1.72	

## Planned improvements

No improvements are planned at present.



### 3.D.a.3 - Urine and dung deposited by grazing animals

The calculation of NH<sub>3</sub> and NO<sub>x</sub> (NO) emissions from N excretions on pasture is described in Rösemann et al. (2025), Chapters 5.2.1.1 and 5.2.2.1.

#### Activity data

Activity data for NH<sub>3</sub> emissions during grazing is the amount of TAN excreted on pasture, while for NO<sub>x</sub> emissions it is the amount of N excreted.

The TAN excretions are derived by multiplying the share of N excretion on pastures with the N excretions and TAN contents provided in 3.B, Table 2.

Table 13: Shares of N excretions on pasture, in [%]

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022
<b>Dairy cows</b>	20.3	15.6	12.7	11.4	10.0	8.6	8.3	8.0	7.6	7.4	7.4	7.4	7.4
<b>Other cattle</b>	15.1	17.3	18.9	19.0	19.6	20.5	20.7	20.9	21.2	21.4	21.5	21.4	21.4
<b>Sheep</b>	55.1	55.5	55.1	55.4	54.8	55.4	55.4	55.4	55.6	55.5	55.4	55.5	55.8
<b>Goats</b>	34.2	34.2	34.2	34.2	34.2	34.2	34.2	34.2	34.2	34.2	34.2	34.2	34.2
<b>Horses</b>	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5
<b>Laying hens</b>	0.1	0.1	0.5	1.0	1.7	2.3	2.4	2.3	2.5	2.6	2.8	2.8	3.0
<b>Deer</b>	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
<b>Ostrich</b>	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0

#### Methodology

NH<sub>3</sub> emissions from grazing are calculated by multiplying the respective animal population (3.B, Table 1) with corresponding N excretions and relative TAN contents (3.B, Table 2) and the fraction of N excreted on pasture (Table 13). The result is multiplied with the animal specific emission factor (Table 14). NO emissions are calculated the same way with the exception that the emission factor is related to N excreted instead of TAN.

#### Emission Factors

The emission factors for NH<sub>3</sub> are taken from EMEP (2023)-3B-29, Table 3.9. They relate to the amount of TAN excreted on pasture. For laying hens, deer and ostriches there are no emission factors given in this table. Germany uses for laying hens an emission factor of 0.35 kg NH<sub>3</sub>-N per kg TAN excreted, based on an expert judgement from KTBL (see Rösemann et al. 2025, Chapter 5.2.1.1). The same EF is used by UK. It was also used for ostriches. For deer the emission factor of sheep was adopted.

Following the intention of EMEP, 2023-3D, Table 3.1, the inventory uses for NO<sub>x</sub> the same emission factor as for the application of synthetic fertilizer (see Table 3). In order to obtain NO<sub>x</sub> emissions (as NO<sub>2</sub>) the NO-N emission factor of 0.12 kg NO-N per kg N excreted is multiplied by 46/14.

Table 14: Emission factors for emissions of NH<sub>3</sub> and NO from grazing

Dairy cows	0.14 kg NH <sub>3</sub> -N per kg TAN excreted
Other cattle	0.14 kg NH <sub>3</sub> -N per kg TAN excreted
Horses	0.35 kg NH <sub>3</sub> -N per kg TAN excreted
Sheep, goats	0.09 kg NH <sub>3</sub> -N per kg TAN excreted
Laying hens	0.35 kg NH <sub>3</sub> -N per kg TAN excreted
Deer	0.09 kg NH <sub>3</sub> -N per kg TAN excreted
Ostriches	0.35 kg NH <sub>3</sub> -N per kg TAN excreted
All animals	0.012 kg NO-N per kg N excreted

## Trend discussion for Key Sources

Emissions from urine and dung deposited by grazing animals are no key sources.

## Recalculations

For all years, totals of NH<sub>3</sub> and NO<sub>x</sub> emissions from grazing are slightly higher than those of last year's submission.

The main reason for that is the correction of the horse animal numbers by a factor of 2.75 (see main page of the agricultural sector, list of recalculations, **No. 4**). Further details on recalculations are described in Rösemann et al. (2025), Chapter 1.3.

Table 15: REC-5: Revised NH<sub>3</sub> and NO<sub>x</sub> emissions, in kilotonnes

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022
<b>Ammonia</b>													
<b>current submission</b>	22.37	18.35	16.55	14.73	14.19	13.94	13.76	13.57	13.33	13.17	12.96	12.75	12.78
<b>previous submission</b>	22.24	18.17	16.32	14.48	13.91	13.67	13.48	13.29	13.05	12.89	12.68	12.47	
<b>absolute change</b>	0.14	0.18	0.23	0.25	0.28	0.27	0.27	0.27	0.28	0.28	0.28	0.29	
<b>relative change [%]</b>	0.61	1.01	1.43	1.73	2.02	1.99	2.01	2.05	2.11	2.14	2.21	2.30	
<b>Nitrogen oxides</b>													
<b>current submission</b>	8.50	6.95	6.31	5.64	5.40	5.24	5.17	5.09	4.99	4.93	4.86	4.78	4.78
<b>previous submission</b>	8.40	6.82	6.15	5.48	5.22	5.06	4.98	4.91	4.81	4.74	4.67	4.59	
<b>absolute change</b>	0.10	0.13	0.16	0.17	0.18	0.18	0.18	0.18	0.18	0.18	0.19	0.19	
<b>relative change [%]</b>	1.17	1.90	2.62	3.06	3.38	3.56	3.63	3.71	3.82	3.89	3.98	4.15	

## Planned improvements

No improvements are planned at present.

## 3.D.a.4 - Crop residues applied to soil

The calculation of NH<sub>3</sub> from crop residues is described in Rösemann et al. (2025), Chapter 5.2.1.3. According to EMEP (2023) NH<sub>3</sub> emissions are only occurring in a significant amount from crop residues on the soil surface, which are present more than three days and have an N content of more than 0.0132 kg N per kg dry matter. This means that there are no NH<sub>3</sub> emissions from most crop residues of the most commonly used crops in Germany. The major source of the emissions are residues of grassland cuts.

## Activity data

The NH<sub>3</sub> emissions are calculated proportionally to the amounts of N stored in the above-ground biomass, according to EMEP (2023). This requires the knowledge of the areas of cultivation, of crop yields and of the N contents of the above ground crop residues.

\_Table 16: AD for the estimation of NH<sub>3</sub> emissions from crop residues\_

test

## Methodology

According to EMEP (2023) the NH<sub>3</sub> emissions from crop residues can be neglected when the crop residues are on the field for less than three days. Thus the first step in the emission calculation is determining which share of the crop residues of each crop are incorporated into the soil or removed in the first three days after harvesting the crop. The remaining amounts are multiplied with their respective N contents and the resulting amounts of N are then multiplied with the NH<sub>3</sub>-emission factor.

### Emission factors

According to the methodology given in EMEP (2023) the emission factor for the NH<sub>3</sub> emissions from crop residues applied to the soil is zero if the N content of the above ground crop residues is below or equal to the threshold of 0.0132 kg N per kg dry matter. In all other cases the NH<sub>3</sub> emission factor is determined using the following linear regression, **Formel** see EMEP (2023):  $EF_{NH_3}(x) = (410 \times N_{above\ dm}(x) - 5.42) \div 100$  **Formel** Where x is the according crop and N<sub>above dm</sub> is the N content of the above ground dry matter. The implied emission factors provided in the following table are defined as ratio of the total NH<sub>3</sub>-N emissions from crop residues to the total N in aboveground crop residues.

Table 17: IEF for NH<sub>3</sub>-N emissions from crop residues

test

### Trend discussion for Key Sources

NH<sub>3</sub> emissions from crop residues are no key source.

### Recalculations

There are no recalculations because this source is reported the first time. Table 18: REC-6: Revised NH<sub>3</sub> emissions, in kilotonnes

test

### Planned improvements

No improvements are planned at present.

## 3.D.c - Farm-level agricultural operations including storage, handling and transport of agricultural products

In this category Germany reports TSP, PM<sub>10</sub> and PM<sub>2.5</sub> emissions from crop production according to EMEP (2023)-3D-22. For details see Rösemann et al. (2025), Chapter 5.2.4.

### Activity data

The activity data is the total area of agricultural land (arable land, grassland and horticultural land) including areas with cover crops. This data is provided by official statistics.

Table 19: Agricultural land (including areas with cover crops), in [1000\*ha]

Arable land and grassland in 1000*ha												
1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022
16.597	15.395	15.595	15.674	15.855	15.841	15.789	15.781	15.701	15.694	15.577	15.510	15.465

### Methodology

The Tier 2 methodology used is described in EMEP (2023)-3D-22.

### Emission factors

Emission factors given in EMEP (2023)-3D-18, Tables 3.6 and 3.8 are used with the exception of „Harvesting“ PM<sub>10</sub>-factors for Wheat, Rye, Barley and Oat which were taken from the Danish IIR. These Guidebook-EFs are obviously too high by a factor of

10 and were corrected in the Danish IIR.

The missing default-EFs for „other arable“ in the 2023 EMEP/EEA Guidebook were replaced with the average of the EFs of wheat, rye, barley and oat, as it was done in the Danish IIR. The PM<sub>10</sub> EFs were also used as TSP EFs. The Guidebook does not indicate whether EFs have considered the condensable component (with or without). For details on country specific numbers of agricultural crop operations see Rösemann et al. (2025), Chapter 5.2.4.

Table 20: Implied emission factors for PM emissions from agricultural soils, in kg ha<sup>-1</sup>

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022
<b>TSP</b>	1.41	1.41	1.42	1.40	1.39	1.38	1.37	1.37	1.36	1.36	1.35	1.35	1.36
<b>PM<sub>10</sub></b>	1.41	1.41	1.42	1.40	1.39	1.38	1.37	1.37	1.36	1.36	1.35	1.35	1.36
<b>PM<sub>2.5</sub></b>	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11

### Trend discussion for Key Sources

TSP and PM<sub>10</sub> are key sources. Emissions depend on the areas covered, crop types and number of crop operations. With the exception of the numbers of soil cultivations, which is slightly decreasing, these data are relatively constant. Overall this is reflected in a slight decline of emissions in the last 12 years.

### Recalculations

For all years, totals of TSP, PM<sub>10</sub> and PM<sub>2.5</sub> emissions are higher than those of last year's submission. This is mostly due to the introduction of cover crops to the calculation method (see main page of the agricultural sector, list of recalculations, No. 2). Further details on recalculations are described in Rösemann et al. (2025), Chapter 1.3.

Table 21: REC-6: Revised particle emissions (TSP, PM<sub>10</sub> & PM<sub>2.5</sub>), in kilotonnes

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022
<b>TOTAL SUSPENDED PARTICLES (TSP)</b>													
<b>current submission</b>	23.45	21.67	22.13	22.01	22.02	21.81	21.65	21.61	21.38	21.32	21.04	21.00	21.02
<b>previous submission</b>	23.45	21.67	22.13	22.01	22.02	21.81	21.65	21.61	21.38	21.32	21.04	20.97	
<b>absolute change</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.03	
<b>relative change [%]</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.13	
<b>PM<sub>10</sub></b>													
<b>current submission</b>	23.45	21.67	22.13	22.01	22.02	21.81	21.65	21.61	21.38	21.32	21.04	21.00	21.02
<b>previous submission</b>	23.45	21.67	22.13	22.01	22.02	21.81	21.65	21.61	21.38	21.32	21.04	20.97	
<b>absolute change</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.03	
<b>relative change [%]</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.13	
<b>PM<sub>2.5</sub></b>													
<b>current submission</b>	1.81	1.70	1.77	1.77	1.77	1.74	1.72	1.72	1.69	1.68	1.65	1.65	1.66
<b>previous submission</b>	1.81	1.70	1.77	1.77	1.77	1.74	1.72	1.72	1.69	1.68	1.65	1.64	
<b>absolute change</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>relative change [%]</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.16	

### Planned improvements

No improvements are planned at present.

### 3.D.e - Cultivated crops

In this category Germany reports NMVOC emissions from crop production according to EMEP (2023)-3D-21. For details see Rösemann et al. (2025), Chapter 5.2.3.

## Activity data

The total area of arable land and grassland applied as activity data is provided by official statistics.

Table 22: Arable land and grassland, in [1000 ha]

1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022
16.506	15.312	15.498	15.561	15.734	15.719	15.662	15.647	15.570	15.563	15.447	15.376	15.336

## Methodology

The Tier 2 methodology described in EMEP (2023)-3D-21ff is used.

## Emission Factors

The emission factors for wheat, rye, rape and grass (15°C) given in EMEP (2023)-3D-21, Table 3.4 were used. For all grassland areas the grass (15°C) EF is used, for all other crops except rye and rape the EF of wheat is used.

The implied emission factors provided in the following table are defined as ratio of the total NMVOC emissions from cultivated crops to the total area given by activity data.

Table 23: IEF for NMVOC emissions from crop production, in [kg ha<sup>-1</sup>]

1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022
0.47	0.53	0.57	0.59	0.61	0.63	0.62	0.62	0.50	0.55	0.59	0.61	0.58

## Trend discussion for Key Sources

NMVOC emissions from crop production are no key sources.

## Recalculations

There were no recalculations. Further details on recalculations are described in Rösemann et al. (2025), Chapter 1.3.

Table 24: REC-8: Revised NMVOC emissions, in kilotonnes

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022
<b>current submission</b>	7.69	8.19	8.79	9.17	9.53	9.91	9.69	9.74	7.82	8.56	9.16	9.44	8.91
<b>previous submission</b>	7.69	8.19	8.79	9.17	9.53	9.91	9.69	9.74	7.82	8.56	9.16	9.43	
<b>absolute change</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>relative change [%]</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.05	



For **pollutant-specific information on recalculated emission estimates for Base Year and 2022**, please see the pollutant specific recalculation tables following [chapter 8.1 - Recalculations](#).

## Planned improvements

No improvements are planned at present.

## Uncertainty

Details are described in [chapter 1.7](#).

1) , 5)

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3) , 6) , 7) , 9) , 10) , 11) , 12)

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