# 3.B - Manure Management

## Short description

NFR-Code	Name of Category	Method	AD	EF
3.B	Manure Management	see sub-category details		•
consisting of / in	cluding source categories	·		
3.B.1.a & 3.B.1.b	Cattle	T3 (NH <sub>3</sub> ), T2 (NO <sub>x</sub> , TSP, PM <sub>10</sub> , PM <sub>2.5</sub> , NMVOC)	NS, RS	CS (NH <sub>3</sub> , NO <sub>x</sub> ), D (TSP, PM <sub>10</sub> , PM <sub>2.5</sub> , NMVOC)
3.B.2, 3.B.4.d, 3.B.4.e	Sheep, Goats, Horses	T2 (NH <sub>3</sub> , NO <sub>x</sub> , TSP, PM <sub>10</sub> , PM <sub>2.5</sub> ), T1 (NMVOC)	NS, RS	CS (NH <sub>3</sub> ,NO <sub>x</sub> ), D (TSP, PM <sub>10</sub> , PM <sub>2.5</sub> , NMVOC)
3.B.3	Swine	T3 (NH <sub>3</sub> ), T2 (NO <sub>x</sub> , TSP, PM <sub>10</sub> , PM <sub>2.5</sub> ), T1 (NMVOC)	NS, RS	CS (NH <sub>3</sub> , NO <sub>x</sub> ), D (TSP, PM <sub>10</sub> , PM <sub>2.5</sub> , NMVOC)
3.B.4.a	Buffalo	until 1995: NO, si	nce 199	96: IE (in 3.B.1.b)
3.B.4.f	Mules and asses	IE (	in 3.B.4	.e)
3.B.4.g i-iv	Poultry	T2 (NH <sub>3</sub> , NO <sub>x</sub> , TSP, PM <sub>10</sub> , PM <sub>2.5</sub> ), T1 (NMVOC)	NS, RS	CS (NH <sub>3</sub> , NO <sub>x</sub> ), D (TSP, PM <sub>10</sub> , PM <sub>2.5</sub> , NMVOC)
3.B.4.h	Other animals (Deer, Rabbits, Ostrich)	T2 (NH <sub>3</sub> , NO <sub>x</sub> ), T1 (TSP, PM <sub>10</sub> , PM <sub>2.5</sub> , NMVOC)	AS, M	CS (NH <sub>3</sub> , NO <sub>x</sub> ), D (TSP, $PM_{10}$ , PM <sub>2.5</sub> , NMVOC)

	NO <sub>x</sub>	NMVOC	SO <sub>2</sub>	NH₃	PM <sub>2.5</sub>	<b>PM</b> <sub>10</sub>	TSP	BC	CO	Heavy Metals	PAHs	HCB	PCBs
3.B.1.a	-/-	L/-	NA	L/-	L/-	-/-	-/-	NA	NA	NA	NA	NA	NA
3.B.1.b	-/-	L/T	NA	L/T	-/-	-/-	-/-	NA	NA	NA	NA	NA	NA
3.B.2	-/-	-/-	NA	-/-	-/-	-/-	-/-	NA	NA	NA	NA	NA	NA
3.B.3	-/-	-/-	NA	L/T	-/-	-/-	L/-	NA	NA	NA	NA	NA	NA
3.B.4.d	-/-	-/-	NA	-/-	-/-	-/-	-/-	NA	NA	NA	NA	NA	NA
3.B.4.e	-/-	-/-	NA	-/-	-/-	-/-	-/-	NA	NA	NA	NA	NA	NA
3.B.4.g.i	-/-	-/-	NA	-/-	-/-	-/-	L/-	NA	NA	NA	NA	NA	NA
3.B.4.g.ii	-/-	-/-	NA	-/-	-/-	-/-	-/-	NA	NA	NA	NA	NA	NA
3.B.4.g.iii	-/-	-/-	NA	-/-	-/-	-/-	-/-	NA	NA	NA	NA	NA	NA
3.B.4.g.iv	-/-	-/-	NA	-/-	-/-	-/-	-/-	NA	NA	NA	NA	NA	NA

Method(s) applied	
D	Default
T1	Tier 1 / Simple Methodology *
Т2	Tier 2*
Т3	Tier 3 / Detailed Methodology *
C	CORINAIR
CS	Country Specific
М	Model
* as described in the EM	EP/EEA Emission Inventory Guidebook - 2019, in category chapters.
(source for) Activity [	Data
NS	National Statistics
RS	Regional Statistics
IS	International Statistics
PS	Plant Specific
As	Associations, business organisations
Q	specific Questionnaires (or surveys)
М	Model / Modelled
С	Confidential
(source for) Emission	Factors
D	Default (EMEP Guidebook)
CS	Country Specific
PS	Plant Specific
М	Model / Modelled

Confidential

### **Country specifics**

С



In 2023, NH<sub>3</sub> emissions from category 3.B (manure management) were 37.3 % from total agricultural emissions, which is equal to  $\sim$  196.5 kt NH<sub>3</sub>. Within those emissions 46.5 % originate from cattle manure ( $\sim$  91.3 kt), 31.6 % from pig manure (ca. 62.1 kt), and 11.7 % from poultry manure ( $\sim$  22.9 kt). Calculations take into account the impact of anaerobic digestion of manure on the emissions.

 $NO_x$  emissions from category 3.B (manure management) contribute only 1.6 % (~ 1.6 kt) to the total agricultural  $NO_x$  emissions. They are calculated proportionally to  $N_2O$  emissions, see Rösemann et al. (2025)<sup>1)</sup>.

NMVOC emissions from category 3.B (manure management) contributed 96.9 % (292.1 kt) from total agricultural NMVOC emissions (301.3 kt).

In 2023, manure management contributed, respectively, 61.2 % (37.3 kt), 33.0 % (11.7 kt) and 66.3 % (3.6 kt) to the total agricultural TSP,  $PM_{10}$  and  $PM_{2.5}$  emissions (TSP: 61.0 kt,  $PM_{10}$ : 35.4 kt,  $PM_{2.5}$ : 5.4 kt, respectively).

### Activity data for all pollutants

The Federal Statistical Agency and the Statistical Agencies of the federal states carry out surveys in order to collect, along with other data, the head counts of animals. The results of these surveys are used for emission calculations, for details see Rösemann et al, 2025, Chapter 2.3.

The animal population figures used in the inventory are presented in Table 1. Buffaloes are included in the cattle population figures, mules and asses are included in the horse population figures (IE), see Rösemann et al. (2025), Chapter 2.3. In the first years after the German reunification in 1990 animal livestock decreased markedly. The head counts for cattle continued to decrease significantly until 2006/2007, followed by a more or less stable period until 2014. Since 2015 a slight decrease occurred. In 2023, dairy cattle numbers are 58.4 % of 1990 numbers, while the total population of other cattle is at 54.2 % of 1990. Swine numbers decreased until 1995 and then increased slightly. Since 2014 a new decrease occurred which became significant between 2020 and 2022 (total pig numbers were reduced by around 18 % within two years). In 2023 this trend did not continue. 2023 swine numbers are 66.1 % of 1990 numbers. The 2022 numbers of horses, sheep and goats are, respectively, at 97.4 %, 56.6 % and 180.7 % of 1990.

Figures for broilers and turkeys are showing a massive increase since 1990. Since the year 2013, there have been only minor changes of total poultry numbers. In total, 2023 poultry population figures are at 146.9 % of 1990.

Emissions of deer, rabbits, ostrich and fur-bearing animals are reported since submission 2024. The underlying animal numbers of these categories were estimated in different ways because there are no surveys which collect those animal numbers. However, the impact of those animal categories on the total emissions is small.

A detailed description of the animal numbers used can be found in Rösemann et al. (2025), chapter 2.3.

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023
dairy cattle	6.354,6	5.229,4	4.569,8	4.236,4	4.183,1	4.284,6	4.217,7	4.199,0	4.100,9	4.011,7	3.921,4	3.832,7	3.809,7	3.712,8
other cattle	13.133,4	10.660,5	9.968,9	8.800,4	8.628,7	8.350,8	8.248,9	8.082,2	7.848,2	7.627,9	7.380,5	7.206,9	7.187,2	7.123,4
buffalo	NO	NO	IE											
mules and asses	IE	IE	IE	IE	IE	IE	IE	IE	IE	IE	IE	IE	IE	IE
horses	1.373,5	1.743,9	1.373,7	1.398,1	1.269,9	1.233,1	1.215,4	1.223,4	1.231,5	1.239,5	1.247,6	1.277,8	1.308,0	1.338,2
sheep	3.266,1	2.990,7	2.743,3	2.643,1	2.245,0	1.866,9	1.851,0	1.863,2	1.846,0	1.813,6	1.780,3	1.794,8	1.805,7	1.847,6
goats	90,0	100,0	140,0	170,0	149,9	135,9	138,8	142,8	146,9	150,9	154,9	157,5	160,0	162,6
swine	26.502,5	20.387,3	21.767,7	22.742,8	22.244,4	22.978,5	22.761,2	22.920,8	22.019,2	21.596,4	21.622,0	19.728,6	17.692,3	17.525,3
laying hens	53.450,5	47.575,8	48.640,0	43.641,6	41.700,5	50.619,3	51.935,5	52.571,1	53.206,6	53.842,1	54.477,6	54.921,5	55.365,4	55.809,3
broilers	35.393,0	46.625,9	61.940,7	76.045,0	98.389,7	94.909,4	93.791,3	93.458,7	93.126,1	92.793,5	92.461,0	91.004,5	89.548,1	88.091,6
turkeys	5.029,2	6.742,0	8.893,1	10.611,1	11.344,0	12.658,5	12.359,9	12.164,7	11.969,5	11.774,3	11.579,1	10.718,9	9.858,6	8.998,3
pullets	17.210,8	16.149,2	17.284,1	16.050,9	14.827,0	13.828,3	12.921,8	12.736,3	12.550,7	12.365,1	12.179,6	12.253,0	12.326,5	12.399,9
ducks	2.013,7	1.933,7	2.055,7	2.352,2	3.164,3	2.410,8	2.236,4	2.209,1	2.181,9	2.154,6	2.127,4	1.949,3	1.771,2	1.593,1
geese	781,5	617,0	404,8	329,5	278,1	400,8	329,0	327,7	326,3	324,9	323,5	354,2	385,0	415,7
deer	155,8	204,0	252,3	261,5	270,7	279,9	281,7	283,5	285,4	287,2	289,1	290,9	292,7	294,6
rabbits	1.851,4	1.565,6	1.268,9	997,0	864,2	720,7	691,2	642,7	608,3	593,9	548,4	470,0	430,6	422,8
ostrich	NO	1,2	2,5	3,7	4,9	7,7	7,4	7,4	7,9	7,4	7,9	6,1	5,1	4,6
fur animals	179,9	179,9	179,9	153,5	121,7	34,4	24,7	15,0	5,3	5,3	NO	NO	NO	NO
Other an	imals: no	data avai	lable											

Table 1: Population of animals, in [1,000 individuals]

### Additional data

Emission calculations in accordance with a Tier 2 or Tier 3 method require data on animal performance (animal weight, weight gain, milk yield, milk protein content, milk fat content, numbers of births, numbers of eggs and weights of eggs) and on the relevant feeding details (phase feeding, feed components, protein and energy content, digestibility and feed efficiency). To subdivide officially recorded total numbers of turkeys into roosters and hens, the respective population percentages need to be known. Details on data requirements for the modelling of emissions from livestock husbandry in the German inventory can be found in Rösemann et al. (2025), Chapter 2.

Most of the data regarding feed and performance is not available from official statistics and was obtained from literature, from publications by agricultural associations, from regulations for agricultural consulting in Germany and from expert judgments.

For 1991, 1995 and 1999, frequency distributions of feeding strategies, husbandry systems (shares of pasturing/stabling; shares of various housing methods), storage types as well as techniques of farm manure spreading were obtained with the help of the RAUMIS agricultural sector model (Regionalisiertes Agrar- und UmweltInformationsystem für Deutschland/ Regionalised agricultural and environmental information system for Germany). RAUMIS has been developed and is operated by the Institute of Rural Studies of the Thünen Institute (Federal Research Institute for Rural Areas, Forestry and Fisheries). For an introduction to RAUMIS see Weingarten (1995)<sup>21</sup>; a detailed description is provided in Henrichsmeyer et al. (1996)<sup>31</sup>.

RAUMIS did not model complete time series but only selected years. RAUMIS data for the years 1991, 1995, and 1999 are used in the inventory for the respective years. For 1990, the data for 1991 is adopted, for the intervening years (1992-1994 and 1996-1998) data gaps were closed by linear interpolation on district level.

For the year 2009, respective data are used that were derived from the 2010 official agricultural census and the simultaneous survey of agricultural production methods (Landwirtschaftliche Zählung 2010, Statistisches Bundesamt/ Federal Statistical Office) as well as the 2011 survey on manure application practices (Erhebung über Wirtschaftsdüngerausbringung, Statistisches Bundesamt/ Federal Statistical Office). The gaps between the latest RAUMIS model data (1999) and the first official data (2009) were closed by linear interpolation on district level. For the year 2015, data on techniques of farm manure spreading from the 2016 official agricultural census (Agrarstrukturerhebung 2016, Statistisches Bundesamt / Federal Statistical Office) are used. The gaps between the latest RAUMIS model data (1999) and the first official data (2009) were closed by linear interpolation on district level. For the year 2019 data from the 2020 official agricultural census (Landwirtschaftszählung 2020, LW20) are used for housing systems, storage systems and manure spreading systems. For 2010 to 2018 the housing and storage systems data was linearly interpolated between the censuses of 2010 and 2020. The data on manure spreading techniques was linearly interpolated between the census data from 2009 and 2015, and for 2016 to 2018 between the censuses conducted in 2016 and 2020. In addition, it was taken into account that, as of 2012, slurry spread on bare soil has to be incorporated within four hours.

The data from the 2020 official agricultural census (DESTATIS, 2020)<sup>4</sup>) is being used for subsequent years until more current data is available.

For a description of the RAUMIS data, the data from official surveys and additional data from other sources see Rösemann et al. (2025), Chapter 2.5. Time series of frequency distributions of housing systems, storage systems and application techniques as well as the corresponding emission factors are provided in NID 2025, Chapter 17.3.1.

### NH<sub>3</sub> and NO<sub>×</sub>

### Method

### N in manure management

### N excretion

In order to determine  $NH_3$  and  $NO_x$  emissions from manure management of a specific animal category, the individual N excretion rate must be known as well as, for  $NH_3$ , the TAN content of the N excretions. Default excretion rates are provided by IPCC Guidelines and default TAN contents can be found in the EMEP Guidebook, 2023<sup>5)</sup>. However, the German agricultural emission inventory uses N mass balances to calculate the N excretions and the TAN contents of almost all reported animal categories. N mass balance calculations (see below) consider N intake with feed, N retention due to growth, N contained in milk and eggs, and N in offspring. Table 2 presents national means of N excretions and TAN contents. For methodological details and mass balance input data see Rösemann et al. (2025), Chapter 4.2 as well as Chapter 4.1.2.

### Table 2: National means of N excretions and TAN contents

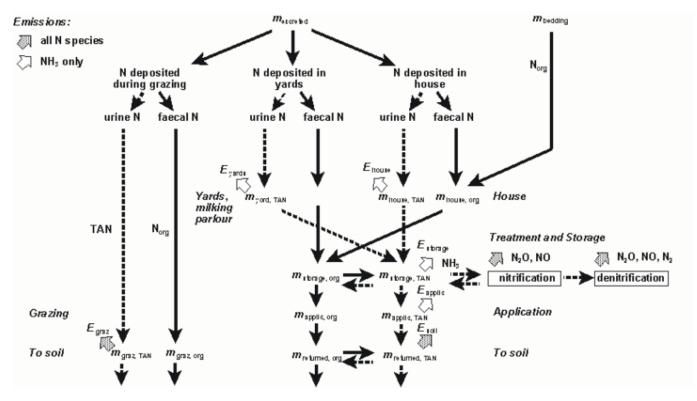
	1990	1005	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023
	1550	1555	2000				ions ir					2021	2022	2025
		07.0	100.0									100.0		
dairy cattle	92.0	97.9	103.8					113.8				122.0	121.2	124.6
other cattle	37.9	39.9	41.3	41.2	42.1	42.5	42.5	42.7	42.9	43.4	43.7	43.9	43.9	44.2
horses	48.2	48.1	49.0	48.8	48.8	48.8	48.8	48.8	48.8	48.8	48.8	48.8	48.8	48.8
sheep	7.7	7.7	7.8	7.8	7.8	7.8	7.8	7.8	7.8	7.8	7.8	7.8	7.8	7.8
goats	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0
swine	13.0	13.4	13.2	13.0	12.8	12.7	12.7	12.6	12.6	12.5	12.4	12.6	12.5	12.6
laying hens	0.81	0.78	0.76	0.79	0.86	0.88	0.89	0.89	0.89	0.89	0.90	0.90	0.90	0.90
broilers	0.48	0.37	0.37	0.36	0.35	0.40	0.40	0.40	0.41	0.40	0.39	0.39	0.40	0.41
turkeys	2.0	2.0	2.0	2.2	2.2	2.3	2.3	2.3	2.2	2.2	2.1	2.1	2.1	2.1
pullets	0.38	0.35	0.32	0.33	0.33	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34
ducks	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61
geese	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
deer	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00
rabbits	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
ostrich	15.60	15.60	15.60	15.60	15.60	15.60	15.60	15.60	15.60	15.60	15.60	15.60	15.60	15.60
fur animals	4.59	4.59	4.59	4.59	4.59	4.59	4.59	4.59	4.59	4.59	4.59	4.59	4.59	4.59
						mean	TAN c	ontent	s in %					
dairy cattle	58.0	55.0	53.0	51.3	49.9	48.5	48.2	48.0	47.3	46.9	46.5	46.5	46.6	46.0
other cattle	65.5	65.7	65.7	65.7	66.0	66.3	66.4	66.4	66.4	66.4	66.4	66.3	66.3	66.3
horses	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023
sheep	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0
goats	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0
swine	72.0	71.7	71.1	71.8	72.3	71.6	71.4	71.2	71.1	71.0	70.8	70.9	70.8	70.6
laying hens	70.2	69.6	69.0	69.3	70.0	70.2	70.1	70.1	70.2	70.2	70.1	70.1	70.2	70.3
broilers	60.8	58.9	56.4	53.5	50.0	46.9	46.5	46.1	45.7	45.2	44.8	44.8	44.8	44.8
turkeys	64.7	64.7	63.0	63.9	63.0	63.5	63.5	63.5	63.0	63.0	62.1	62.1	62.1	62.1
pullets	69.4	69.4	69.4	69.4	69.4	69.4	69.4	69.4	69.4	69.4	69.4	69.4	69.4	69.4
ducks	49.9	49.9	49.9	49.9	49.9	49.9	49.9	49.9	49.9	49.9	49.9	49.9	49.9	49.9
geese	70.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0
deer	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0
rabbits	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0
ostrich	70.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0
fur animals	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0

#### N mass flow and emission assessment

The calculation of the emissions of  $NH_3$ ,  $N_2O$ ,  $NO_x$  and  $N_2$  from German animal husbandry is based on the so-called N mass flow approach (e. g. Dämmgen and Hutchings, 2008<sup>61</sup>). This approach differentiates between N excreted with faeces (organic nitrogen Norg, i. e. undigested feed N) and urine (total ammoniacal nitrogen TAN, i. e. fraction of feed N metabolized). The N flow within the manure management system is treated as depicted in the figure below. This method reconciles the requirements of both the Atmospheric Emission Inventory Guidebook for  $NH_3$  emissions (EMEP, 2023), and the IPCC guidelines for greenhouse gas emissions (IPCC (2006)<sup>71</sup>). Reidy et al. (2008),<sup>81</sup>, showed for several European countries (Germany, the Netherlands, Switzerland, United Kingdom) that their N-flow based inventory models yielded, in spite of national peculiarities, comparable results as long as standardised data sets for the input variables were used.

Not explicitly shown in the N mass flow scheme is air scrubbing in housing and anaerobic digestion of manure. These issues are separately described further below. Note that emissions from grazing and application are reported in sector 3.D.



General scheme of N flows in animal husbandry

m: mass from which emissions may occur. Narrow broken arrows: TAN (total ammoniacal nitrogen); narrow continuous arrows: organic N. The horizontal arrows denote the process of immobilisation in systems with bedding occurring in the house, and the process of mineralisation during storage, which occurs in any case. Broad arrows denote N-emissions assigned to manure management ( $E_{yard}$  NH<sub>3</sub> emissions from yards;  $E_{house}$  NH<sub>3</sub> emissions from house;  $E_{storage}$  NH<sub>3</sub>, N<sub>2</sub>O, NO<sub>x</sub> and N<sub>2</sub> emissions from storage;  $E_{applic}$  NH<sub>3</sub> emissions during and after spreading;  $E_{graz}$  NH<sub>3</sub>, N<sub>2</sub>O, NO<sub>x</sub> and N<sub>2</sub> emissions during and

after grazing;  $E_{soil} N_2 O$ ,  $NO_x$  and  $N_2$  emissions from soil resulting from manure input).

The model allows tracing of the pathways of the two N fractions after excretion. The various locations where excretion may take place are considered. The partial mass flows through the livestock systems are represented. During storage Norg can be transformed into TAN and vice versa. Both, the way and the magnitude of such transformations may be influenced by manure treatment processes like, e. g., anaerobic digestion where a considerable fraction of Norg is mineralized to TAN. For details see Rösemann et al. (2025), Chapter 4.2. Wherever  $NH_3$  is emitted, its formation is related to the amount of the TAN present.  $N_2O$  emissions are related to the total amount of N available (Norg + TAN).  $NO_x$  emissions (i. e. NO emissions) are calculated proportionally to the  $N_2O$  emissions, see section 'Emission factors'. Note that the  $N_2O$ ,  $NO_x$  and N2 emissions from the various storage systems include the respective emissions from the related housing systems.

#### Air scrubber systems in swine and poultry housings

For pig and poultry production the inventory model considers the effect of air scrubbing. Data on frequencies of air scrubbing facilities and the removal efficiency are provided by KTBL (Kuratorium für Technik und Bauwesen in der Landwirtschaft / Association for Technology and Structures in Agriculture) supplemented by data from the 2020 agricultural census. The average removal efficiency of  $NH_3$  is 80 % for swine and 70 % for poultry, while for TSP and  $PM_{10}$  the rates are set to 90 % and for  $PM_{2.5}$  to 70 % for both animal categories. For swine two types of air scrubbers are distinguished: systems of "first class" that remove both  $NH_3$  and particles, and "second class" systems that remove only particles reliably and have a  $NH_3$  removal efficiency of 20%.

According to KTBL, 7.6 % of all pig places were equipped with "first class" systems in 2023, another 12.6 % were equipped with "second class" systems. For poultry 0.9 % of all laying hen places and 2.4 % of all broiler places were equipped with air scrubbers that remove both  $NH_3$  and particles. The amounts of  $NH_3$ -N removed by air scrubbing are completely added to the pools of total N and TAN for landspreading. For details see Rösemann et al. (2025), Chapter 4.2.2.

#### Anaerobic digestion of manure

According to IPCC (2006), anaerobic digestion of manure is treated like a particular storage type. In the German Inventory it comprises three sub-compartments (pre-storage, fermenter and storage of digestates). For details see Rösemann et al. (2025), Chapters 2.6 and 4.2.5. The resulting digestates are considered as liquid. Two different types of digestates storage systems are considered: gastight storage and open tank. For open tanks formation of a natural crust because of co-fermentation with energy crops is taken into account. Furthermore, the modelling of anaerobic digestion and spreading of the digestates takes into account that the amount of TAN in the digestates is higher than in untreated slurry and that the frequencies of spreading techniques differ from those for untreated slurry.

 $NH_3$  and NO emissions occur from pre-storage of solid manure, from non-gastight storage of digestates and from application of digestates ( $NH_3$  emissions and NO emissions from application of digested manure are reported in 3.Da.2.a). There are no such emissions from pre-storage of slurry, from the fermenter and from gastight storage of digestates. Note that  $NH_3$  and NO emissions calculated with respect to the digestion of animal manures do not comprise the contributions by co-digested energy crops. The latter are dealt with separately in 3.D.a.2.c and 3.I.

### **Emission Factors**

Application of the N mass flow approach requires detailed emission factors for  $NH_3$ ,  $N_2O$ ,  $NO_x$  and  $N_2$  describing the emissions from the various housing and storage systems.

The detailed  $NH_3$  emission factors are, in general, related to the amount of TAN available at the various stages of the N flow chain. The emission factors for laying hens, broilers, pullets, ducks and turkeys are related to N. Most  $NH_3$  emission factors are country-specific but some are taken from EMEP (2023). No specific  $NH_3$  emission factors are known for the application of digested manure. However, due to co-fermentation with energy crops, the viscosity of digested manure resembles that of untreated cattle slurry. Hence, the emission factors for untreated cattle slurry are adopted for the application of digested manure. For the detailed emission factors of livestock husbandry see Rösemann et al. (2025), Chapter 4.3.

Table 3 provides, by animal category, the implied  $NH_3$  emission factors for manure management (housing and storage). The overall German  $NH_3$  IEF for manure application is reported in section 3.D.a.2.a.

The detailed emission factors for N<sub>2</sub>O, NO<sub>x</sub> and N<sub>2</sub> relate to the amount of N available which is N excreted plus, in case of

solid manure systems, N input with bedding material. The N<sub>2</sub>O emission factors are taken from IPCC (2006). The emission factors for NO<sub>x</sub> and N<sub>2</sub> are approximated as being proportional to the N<sub>2</sub>O emission factors, i.e. the NO-N and N<sub>2</sub> emission factors are, respectively, one-tenth and three times the value of the N<sub>2</sub>O-N emission factor, see Rösemann et al. (2025), chapter 4.2.4. This proportionality is also applied to anaerobic digestion of manure, where N<sub>2</sub>O emissions occur from prestorage of solid manure and non-gastight storage of digestates with the emission factors being those used for normal storage of solid manure and the storage of untreated slurry with natural crust provided by IPCC (2006). Note that the inventory model calculates NO rather than NOx. The conversion of NO emissions into NO<sub>x</sub> emissions is achieved by multiplying the NO emissions with the NO<sub>2</sub>/ NO molar weight ratio of 46/30. This relationship also holds for NO and NO<sub>x</sub> emission factors.

Table 3 shows the implied emission factors of  $NH_3$  and  $NO_x$  for the various animal categories. These emission factors normalize emissions from an animal category as the ratio of the total emission to the respective number of animals.

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023
	ļ					Amm	onia		Į					
dairy cattle	9.5	9.7	10.4	11.3	11.7	11.9	12.1	12.1	12.3	12.6	12.7	12.7	12.6	12.8
other cattle	5.7	5.8	5.9	6.2	6.6	6.3	6.2	6.2	6.1	6.1	6.1	6.1	6.1	6.1
horses	13.5	13.5	13.7	13.7	13.7	13.7	13.7	13.7	13.7	13.7	13.7	13.7	13.7	13.7
sheep	0.83	0.82	0.84	0.83	0.84	0.83	0.83	0.83	0.82	0.83	0.83	0.82	0.82	0.82
goats	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62
swine	4.54	4.44	4.32	4.24	4.05	3.82	3.77	3.72	3.69	3.63	3.59	3.63	3.54	3.54
laying hens	0.213	0.205	0.210	0.208	0.136	0.129	0.128	0.127	0.125	0.124	0.122	0.122	0.121	0.121
broilers	0.143	0.108	0.104	0.098	0.088	0.091	0.091	0.090	0.091	0.089	0.086	0.086	0.085	0.087
turkeys	0.797	0.797	0.800	0.877	0.836	0.848	0.848	0.849	0.825	0.824	0.772	0.773	0.763	0.762
pullets	0.125	0.116	0.106	0.105	0.101	0.094	0.094	0.095	0.096	0.096	0.095	0.097	0.095	0.096
ducks	0.193	0.193	0.193	0.192	0.189	0.182	0.182	0.182	0.182	0.182	0.182	0.183	0.182	0.182
geese	0.386	0.386	0.385	0.384	0.381	0.377	0.377	0.377	0.377	0.377	0.376	0.377	0.376	0.377
deer	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
rabbits	0.228	0.228	0.228	0.228	0.228	0.228	0.228	0.228	0.228	0.228	0.228	0.228	0.228	0.228
ostrich	1.765	1.765	1.765	1.765	1.765	1.765	1.765	1.765	1.765	1.765	1.765	1.765	1.765	1.765
fur animals	1.123	1.123	1.123	1.123	1.123	1.123	1.123	1.123	1.123	1.123	1.123	1.123	1.123	1.123
						Nitr	ogen oxi	des						
dairy cattle	0.140	0.135	0.147	0.155	0.152	0.142	0.142	0.141	0.143	0.145	0.145	0.143	0.143	0.147
other cattle	0.064	0.068	0.071	0.076	0.079	0.078	0.078	0.078	0.078	0.079	0.079	0.078	0.078	0.078
horses	0.169	0.169	0.172	0.171	0.171	0.171	0.171	0.171	0.171	0.171	0.171	0.171	0.171	0.171
sheep	0.012	0.012	0.012	0.012	0.012	0.012	0.012	0.012	0.012	0.012	0.012	0.012	0.012	0.012
goats	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025
swine	0.014	0.016	0.015	0.016	0.017	0.014	0.014	0.014	0.014	0.013	0.013	0.013	0.013	0.013
laying hens	0.00027	0.00026	0.00025	0.00029	0.00035	0.00035	0.00035	0.00035	0.00034	0.00033	0.00032	0.00031	0.00031	0.00031
broilers	1													
turkeys														
pullets	0.00013	0.00012	0.00011	0.00012	0.00014	0.00014	0.00014	0.00014	0.00014	0.00013	0.00013	0.00012	0.00012	0.00012
ducks		0.00024												
geese	1	0.00025												
deer		0.00000												
rabbits	0.00269													
ostrich	0.00126	0.00126	0.00126	0.00126	0.00126	0.00126	0.00126	0.00126	0.00126	0.00126	0.00126	0.00126	0.00126	0.00126
fur animals	0.01508	0.01508	0.01508	0.01508	0.01508	0.01508	0.01508	0.01508	0.01508	0.01508	0.01508	0.01508	0.01508	0.01508

Table 3: IEF for  $NH_3 \& NO_x$  from manure management, in [kg per animal place]

**Trend discussion for Key Sources** 

Dairy cattle, other cattle and swine are key sources of  $NH_3$  emissions from manure management. The time series of the total  $NH_3$  emissions from all three categories are predominantly driven by the development of the animal numbers, see Table 1. However, the effect of decreasing animal numbers is partly compensated by the continuously increasing animal performance. This leads to increasing N excretions per animal, see Table 2, which, in principle, is reflected by increasing implied emission factors, see Table 3. Increasing dairy cattle emissions since 2010 are also due to a sharp decline of tied housing systems, which have a lower  $NH_3$  emission factor than loose housing systems. For swine the IEF is decreasing over time due to lower raw protein contents in feed and the use of air scrubbing systems that, to a high degree, remove  $NH_3$  from the housings.

For  $\ensuremath{\mathsf{NO}_{\mathsf{x}}}$  there are no key categories.

### Recalculations

All timeseries of the emission inventory have completely been recalculated. Tables REC-1 and REC-2 compare the recalculated time series for  $NH_3$  and  $NO_x$  from 3B with the respective data of last year's submission.

For NH3 there are two main reasons for very different emissions compared to last year's submission: the new emission factors for housing systems (**recalculation No. 3**) results in significantly lower emissions for cattle housing systems and slightly lower emissions for pig housing systems. The correction of the numbers of horses (**recalculation No. 4**) more than doubles the emissions of the other animals. Many of the other recalculations have much smaller effects, see main page of the agricultural sector). Overall the opposing changes partially cancel each other out and result in slightly higher emissions up to 2014 and slightly lower emissions thereafter compared with last year's submission.

The total emissions of NOx for all years are much higher than those of submission 2024. The main reason for this is the doubling of the N2O emission factors for solid storage systems in IPCC 2019, which results directly in a doubling of the NOx emission factor (**recalculation No. 6**). Further details on recalculations are described in Rösemann et al. (2025), Chapter 1.3.

NFR TO	TAL EMISSIC	DNS													
	Submission	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023
	current	300.67	252.12	248.41	248.80	242.06	237.98	233.87	231.70	224.95	220.40	216.51	208.17	197.88	196.54
	previous	296.69	245.32	244.46	244.89	240.30	238.12	234.24	232.05	225.13	220.64	216.70	208.65	199.17	
Total	absolute change	3.99	6.79	3.95	3.91	1.76	-0.14	-0.37	-0.36	-0.19	-0.24	-0.19	-0.49	-1.29	
	relative change [%]	1.33	2.69	1.59	1.57	0.73	-0.06	-0.16	-0.15	-0.08	-0.11	-0.09	-0.23	-0.65	
dairy	current	60.08	50.88	47.58	47.96	49.01	51.16	50.96	50.81	50.34	50.41	49.61	48.53	48.11	47.56
cattle	previous	62.10	53.93	50.69	51.58	53.29	56.24	56.10	56.02	55.58	55.80	55.01	53.91	53.32	
other	current	75.09	61.37	58.84	54.43	57.07	52.45	51.18	49.73	47.86	46.37	45.09	44.10	43.95	43.75
cattle	previous	81.36	66.68	63.90	59.08	61.81	57.39	56.11	54.62	52.67	51.15	49.77	48.75	48.60	
swine	current	120.20	90.53	93.99	96.33	90.18	87.72	85.80	85.33	81.27	78.46	77.66	71.70	62.66	62.12
Swille	previous	120.10	90.66	94.17	96.62	90.65	88.38	86.47	86.02	81.94	79.10	78.37	72.37	63.46	
noultry	current	23.31	22.67	26.16	28.07	26.00	27.82	27.37	27.17	26.72	26.32	25.23	24.50	23.43	22.93
poultry	previous	22.93	22.33	25.83	27.77	25.78	28.01	27.57	27.36	26.90	26.53	25.48	25.53	25.66	
other	current	22.00	26.67	21.85	22.00	19.81	18.82	18.56	18.66	18.75	18.84	18.92	19.32	19.73	20.18
animals	previous	10.21	11.72	9.87	9.84	8.77	8.10	7.99	8.03	8.04	8.06	8.06	8.10	8.14	

### Table 4: REC-1: Revised NH<sub>3</sub> emissions, in kilotonnes

Table 5: REC-2: Revised NO<sub>x</sub> emissions, in kilotonnes

NFR TOTA	L EMISSIONS														
	Submission	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023
	current	2.403	2.119	2.023	2.014	1.980	1.878	1.848	1.822	1.783	1.750	1.716	1.658	1.619	1.621
Totals	previous	1.734	1.558	1.521	1.514	1.497	1.448	1.434	1.418	1.392	1.376	1.354	1.308	1.272	
TUCAIS	absolute change	0.67	0.56	0.50	0.50	0.48	0.43	0.41	0.40	0.39	0.37	0.36	0.35	0.35	
	relative change [%]	27.83	26.47	24.79	24.83	24.39	22.89	22.42	22.16	21.94	21.37	21.13	21.11	21.44	

dairy cattle	current	0.892	0.708	0.672	0.658	0.634	0.607	0.600	0.590	0.585	0.580	0.570	0.549	0.544	0.545
	previous	0.671	0.597	0.570	0.551	0.527	0.518	0.516	0.511	0.510	0.512	0.507	0.493	0.485	
other cattle	current	0.843	0.726	0.711	0.668	0.684	0.652	0.642	0.630	0.613	0.600	0.582	0.565	0.561	0.558
	previous	0.690	0.604	0.587	0.551	0.554	0.548	0.546	0.540	0.531	0.525	0.510	0.497	0.495	
swine	current	0.360	0.319	0.332	0.372	0.367	0.332	0.322	0.318	0.300	0.286	0.281	0.258	0.224	0.222
Swille	previous	0.281	0.256	0.270	0.313	0.317	0.283	0.275	0.270	0.254	0.242	0.240	0.222	0.195	
noultry	current	0.026	0.025	0.029	0.034	0.042	0.048	0.047	0.047	0.046	0.044	0.042	0.040	0.040	0.039
poultry	previous	0.026	0.025	0.028	0.034	0.042	0.046	0.046	0.046	0.045	0.045	0.044	0.043	0.044	
other	current	0.282	0.340	0.279	0.281	0.253	0.240	0.236	0.238	0.239	0.240	0.241	0.246	0.251	0.257
animals	previous	0.067	0.076	0.065	0.064	0.057	0.053	0.052	0.052	0.052	0.052	0.052	0.053	0.053	

#### **Planned improvements**

No improvements are planned at present.

### NMVOC

In 2023, NMVOC emissions from manure management amount to 292.1 kt which is 96.9 % of total NMVOC emissions from the agricultural sector. 84.2 % thereof originate from cattle, 15.8 % from other animals.

### Method

The Tier 2 methodology provided by EMEP (2023)-3B-26 was used to assess the NMVOC emissions from manure management for dairy cattle and other cattle. For all other animals the Tier 1 methodology (EMEP (2023)-3B-17) was used. The use of the Tier 2 methodology yields NMVOC emissions which formally could be reported in the sectors 3.D.a.2.a (application of manure to soils) 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 key note IE is used for NMVOC emissions.

### Activity data

Animal numbers serve as activity data, see Table 1.

### **Emission factors**

For the Tier 2 methodology applied to dairy cattle and other cattle the following data was used:

- gross feed intake in MJ per year, country specific data from the annual reporting of greenhouse gas emissions, see NID 2025, Chapter 5.1.3.3,
- proportion  $x_{house}$  of the year the animals spend in the livestock building: country specific data, being equal to  $1 x_{graz}$  with  $x_{graz}$  the proportion of the year spent on pasture, see NID 2025, Chapter 17.3.1,
- FRAC<sub>silage</sub>: 1 as proposed by EMEP (2023)-3B-27, since silage feeding for cattle is considered dominant in Germany
- FRAC<sub>silace store</sub>: 0.25 as proposed by EMEP (2023)-3B-27 for European conditions
- EF<sub>NMVOC, sliage\_feeding</sub>, EF<sub>NMVOC, house</sub>, EF<sub>NMVOC, graz</sub> are taken from EMEP (2023)-3B-31, table 3.11 as 0.0002002, 0.0000353 and 0.00000069 kg NMVOC/MJ feed intake, respectively,
- $EF_{NH_3,storage}$ ,  $EF_{NH_3,building}$  and  $EF_{NH_3,application}$  are taken from the  $NH_3$  reporting (see above and 3.D).

For all other animal categories the Tier 1 emission factors for NMVOC were used as provided in EMEP (2023)-3B-17, Table 3.4. For horses the emission factors for feeding with silage was chosen, for all other animals the emission factors for feeding without silage. Due to missing country-specific emission factors or emission factors that do not correspond to the inventory's animal categories, the emission factors provided in EMEP (2023)-3B-17, Table 3.4, were used to define specific emission factors for weaners, boars, lambs, ponies/light horses and pullets, ostriches, and deer see Rösemann et al. (2025), Chapter 4.3.3. The implied emission factors given in Table 4 relate the overall NMVOC emissions to the number of animals in each animal category. The IEFs for dairy cattle and other cattle are much higher than the EMEP Tier 1 EF, which are 17.937 kg NMVOC for dairy cattle and 8.902 kg NMVOC for other cattle. The only possible explanation for those huge differences is that

the EMEP Tier 2 and Tier 1 methods are not consistent.

The IEFs for the other categories provided in Table 4 correspond to the EMEP Tier 1 emission factors, except for horses, sheep and swine. These categories comprise subcategories with different emission factors so that their overall IEFs in Table 4 represent subpopulation-weighted national mean values. Note that other poultry in Germany includes not only geese and ducks but also pullets. For pullets no default EF is given in the EMEP guidebook (EMEP, 2023), hence the EF of broilers has been adopted (because of similar housing). This assumption significantly lowers the overall IEF of other poultry in Table 4 the IEFs are listed separately for each poultry category). The IEF of the sheep category is significantly lower than the EMEP Tier 1 emission factor, because for lambs the EF is assumed to be 40% lower compared to an adult sheep in accordance with the difference in N excretion between lambs and adult sheep.

Table 6: IEF for NMVOC from manure management, in [kg NMVOC per animal place]

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023
dairy cattle	32.381	34.560	37.506	38.686	39.301	40.134	40.491	40.392	41.163	41.941	42.488	42.615	42.331	43.425
other cattle	12.399	12.297	12.406	12.250	12.240	11.898	11.818	11.780	11.757	11.781	11.842	11.923	11.899	11.915
horses	6.497	6.491	6.688	6.660	6.644	6.646	6.648	6.651	6.654	6.657	6.660	6.659	6.658	6.657
sheep	0.131	0.131	0.132	0.132	0.131	0.131	0.131	0.131	0.131	0.131	0.131	0.131	0.131	0.131
goats	0.542	0.542	0.542	0.542	0.542	0.542	0.542	0.542	0.542	0.542	0.542	0.542	0.542	0.542
swine	0.695	0.698	0.690	0.682	0.669	0.651	0.649	0.648	0.648	0.648	0.642	0.645	0.643	0.644
laying hens	0.165	0.165	0.165	0.165	0.165	0.165	0.165	0.165	0.165	0.165	0.165	0.165	0.165	0.165
broilers	0.108	0.108	0.108	0.108	0.108	0.108	0.108	0.108	0.108	0.108	0.108	0.108	0.108	0.108
turkeys	0.489	0.489	0.489	0.489	0.489	0.489	0.489	0.489	0.489	0.489	0.489	0.489	0.489	0.489
pullets	0.108	0.108	0.108	0.108	0.108	0.108	0.108	0.108	0.108	0.108	0.108	0.108	0.108	0.108
ducks	0.489	0.489	0.489	0.489	0.489	0.489	0.489	0.489	0.489	0.489	0.489	0.489	0.489	0.489
geese	0.489	0.489	0.489	0.489	0.489	0.489	0.489	0.489	0.489	0.489	0.489	0.489	0.489	0.489
deer	0.045	0.045	0.045	0.045	0.045	0.045	0.045	0.045	0.045	0.045	0.045	0.045	0.045	0.045
rabbits	0.059	0.059	0.059	0.059	0.059	0.059	0.059	0.059	0.059	0.059	0.059	0.059	0.059	0.059
ostrich	0.489	0.489	0.489	0.489	0.489	0.489	0.489	0.489	0.489	0.489	0.489	0.489	0.489	0.489
fur animals	1.941	1.941	1.941	1.941	1.941	1.941	1.941	1.941	1.941	1.941	1.941	1.941	1.941	1.941

### **Trend discussion for Key Sources**

Dairy cattle and other cattle are key sources of NMVOC emissions from manure management. The total NMVOC emissions from both animal categories strongly correlate with the animal numbers given in Table 1 (dairy cattle:  $R^2 = 0.89$ ; other cattle:  $R^2 = 0.99$ ).

### Recalculations

All timeseries of the emission inventory have completely been recalculated. Table REC-3 compares the recalculated time series of the NMVOC emissions from 3.B with the respective data of last year's submission. The recalculated total emissions are higher. For dairy cattle and other cattle emissions are higher due to changes of NH3 emissions which have impact on the Tier 2 methodology which is applied for cattle NMVOC emissions. For other animals the emissions are also higher. This is largely due to the correction of horse headcounts (**recalculation No. 4**). The new animal numbers for poultry and goats in 2021 and 2022 (**recalculation No. 15**) have a smaller effect., see main page of the agricultural sector). Further details on recalculations are described in Rösemann et al. (2025), Chapter 1.3.

NFR TOTAL EMISSIONS															
	Submission	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023
	current	415.22	357.45	342.28	320.98	320.35	322.59	318.93	315.55	311.20	307.95	303.73	297.43	293.26	292.11
	previous	391.38	333.81	320.75	300.65	301.28	304.35	301.05	297.97	293.90	290.92	287.04	281.57	278.18	
Total	absolute change	23.85	23.64	21.52	20.33	19.07	18.24	17.88	17.57	17.30	17.03	16.69	15.87	15.07	
	relative change [%]	5.74	6.61	6.29	6.33	5.95	5.65	5.61	5.57	5.56	5.53	5.50	5.33	5.14	

Table 7: REC-3:	Revised	NMVOC	emissions,	in kilotonnes

Idairy cattle L	current	205.77	180.73	171.39	163.89	164.40	171.96	170.78	169.61	168.80	168.25	166.61	163.33	161.27	161.23
	previous	196.60	170.95	161.94	154.86	155.76	163.45	162.41	161.42	160.76	160.36	158.93	155.86	153.87	
other cattle	current	162.85	131.10	123.68	107.80	105.62	99.36	97.49	95.21	92.27	89.86	87.40	85.93	85.52	84.87
	previous	153.85	124.43	117.46	102.42	100.55	94.85	93.11	91.00	88.24	85.98	83.68	82.29	81.92	
other	current	46.61	45.63	47.21	49.29	50.33	51.27	50.67	50.73	50.12	49.83	49.72	48.17	46.47	46.01
animals	previous	40.93	38.42	41.36	43.36	44.96	46.05	45.53	45.55	44.91	44.58	44.43	43.42	42.39	

### Planned improvements

No improvements are planned at present.

### **Particle emissions**

In 2022, **TSP** emissions from manure management amount to 64.4 % of total emissions from the agricultural sector. Of these emissions 24.7 % originate from cattle, 32.0 % from pigs, and 42.6 % from poultry.

36.6 % of total  $PM_{10}$  emissions from the agricultural sector are caused by manure management, where 35.7 % originate from cattle, 14.6 % from pigs, and 48.7 % from poultry.

68.6 % of total  $PM_{2.5}$  emissions from the agricultural sector are caused by manure management, where 78.0 % originate from cattle, 2.3 % from pigs, and 18.0 % from poultry.

### Method

EMEP (2013-3B-26) provided a Tier 2 methodology. In the 2023 Guidebook (EMEP, 2019), this methodology has been replaced by a Tier 1 methodology. However, EF for cattle derived with the EMEP 2013 Tier 2 methodology remained unchanged. Therefore, the EMEP 2013<sup>9)</sup> methodology was kept for cattle. For swine the EMEP 2013 methodology was formally kept but the EMEP 2019 Tier 1 EF was used both for slurry and solid based manure management systems. The same was done with the EMEP 2016 EFs for laying hens (used for cages and perchery). In case the EMEP 2023 EFs are simply rounded EMEP 2013 EFs, the unrounded EMEP 2013 EFs were kept. For rabbits the EFs from The Netherlands' inventory were adopted (Huis In't Veld et al, 2011)<sup>10</sup>, for ostriches the EFs of goats were used. The inventory considers air scrubber systems in swine and poultry husbandry. For animal places equipped with air scrubbing the emission factors are reduced according to the removal efficiency of the air scrubber systems (90 % for TSP and PM<sub>10</sub>, 70 % for PM<sub>2.5</sub>). For details see Rösemann et al. (2025), Chapter 4.2.2.

### Activity data

Animal numbers serve as activity data, see Table 1.

### **Emission factors**

Tier 1 emission factors for TSP,  $PM_{10}$  and  $PM_{2.5}$  from livestock husbandry are provided in EMEP (2023)-3B-18, Table 3.5 and 55, Table A1.7. For cattle the Tier 2 emission factors provided in EMEP (2013)-3B-29, Table 3-11 were used, because they differentiate between slurry and solid manure systems and were also used to develop the EMEP 2023 Tier 1 emissions factors. They are also provided in EMEP (2023)-3B-53, Table A1.7.

The implied emission factors given in Table 5 relate the overall TSP and PM emissions to the number of animals in each animal category. The Guidebook does not indicate whether EFs have considered the condensable component (with or without).

Table 8: IEF for TSP, PM<sub>10</sub> & PM<sub>2.5</sub> from manure management

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total suspended particles (TSP)														
dairy cattle	1.2124	1.4016	1.4542	1.4727	1.4969	1.5360	1.5455	1.5541	1.5630	1.5721	1.5721	1.5723	1.5722	

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023
other cattle														
		0.3512												
		0.0478												
		0.0914												
-		0.8366												
laying hens														
		0.0400												
		0.1100												
-		0.0400												
·		0.0400												
		0.2400												
-		0.2400												
		0.0000											1	
		0.0278												
fur animals	0.0180	0.0180	0.0180	0.0180	0.0180		0.0180	0.0180	0.0180	0.0180	0.0180	0.0180	0.0180	$\mid$
				0.0000	0.0000	<b>PM</b> <sub>10</sub>								
dairy cattle		1												
other cattle		1												
		0.1619												
		0.0192												
-		0.0368												
		0.1255												
laying hens														
		0.0200												
		0.1100												
-		0.0200												
ducks	0.1400	0.1400	0.1400	0.1400	0.1400	0.1400	0.1400	0.1400	0.1400	0.1400	0.1400	0.1400	0.1400	
geese	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	
deer	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
		0.0107												
ostrich	0.0112	0.0112	0.0112	0.0112	0.0112	0.0112	0.0112	0.0112	0.0112	0.0112	0.0112	0.0112	0.0112	
fur animals	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080	
						PM <sub>2.5</sub>						0		
dairy cattle	0.3616	0.4181	0.4338	0.4393	0.4465	0.4582	0.4610	0.4636	0.4663	0.4690	0.4690	0.4690	0.4690	
other cattle	0.1574	0.1548	0.1520	0.1487	0.1456	0.1444	0.1443	0.1442	0.1442	0.1440	0.1439	0.1440	0.1442	
horses	0.1027	0.1026	0.1039	0.1038	0.1036	0.1037	0.1037	0.1037	0.1037	0.1037	0.1038	0.1038	0.1038	
sheep	0.0059	0.0059	0.0060	0.0060	0.0060	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	
		0.0112												
-		0.0057												
laying hens	0.0030	0.0030	0.0030	0.0030	0.0030	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029	
		0.0020												
		0.0200												
-		0.0020												
-		0.0180												
		0.0320												
-		0.0000												
		0.0021												
		0.0034												
fur animals														
	0.0040	0.0040	0.0040	0.0040	0.0040	0.0040	0.0040	0.0040	0.0040	0.0040	0.0040	0.0040	0.0040	

### **Trend discussion for Key Sources**

Swine and laying hens are key sources of TSP emissions from manure management. The total TSP emissions from swine mainly follow the animal numbers given in Table 1 for the earlier years of the time series. However, due to increases in places equipped with air scrubbing and different emission factors of the different housing systems of the four swine

subcategories (sows with piglets, weaners, fattening pigs, boars) and the varying population shares in those housing systems the  $R^2$  of the linear regression is lower than 1 (0.75). For laying hens ( $R^2 = 0.98$ ) and broilers ( $R^2 = 0.99$ ), due to the low prevalence of air scrubbing systems TSP emissions almost perfectly correlate with the animal numbers provided in Table 1.

### Recalculations

The following table shows the effects of recalculations on emissions of particulate matter. Visible differences occur in every year, these are largely due to the correction of the numbers of horses (**recalculation No. 4**). The new animal numbers for poultry and goats in 2021 and 2022 (**recalculation No. 15**) shows a smaller effect. See main page of the agricultural sector. Further details on recalculations are described in Rösemann et al. (2025), Chapter 1.3.

	1000	1005	2000	2005	2014	2015	2016	2017	2010	2010	2020	2021	2022
				2005	2014	2015	2010	2017	2010	2019	2020	2021	2022
TOTAL SUSPENDED PARTICLES (TSP)													
current submission	50.06	42.92	43.82	43.05	44.49	43.63	43.28	43.25	42.22	41.52	41.37	39.59	38.05
previous submission	50.03	42.23	42.39	41.09	44.48	43.62	43.28	43.26	42.22	41.51	41.37	39.59	
absolute change	0.02	0.69	1.44	1.96	0.01	0.01	0.00	0.00	0.00	0.01	0.00	0.01	
relative change [%]	0.05	1.65	3.39	4.77	0.02	0.02	0.01	-0.01	-0.01	0.02	-0.01	0.01	
PM <sub>10</sub>													
current submission	14.36	12.94	13.11	12.94	13.69	13.48	13.30	13.24	12.99	12.80	12.66	12.34	12.12
previous submission	14.33	12.71	12.62	12.25	13.68	13.47	13.29	13.24	12.99	12.79	12.65	12.34	
absolute change	0.02	0.23	0.48	0.69	0.01	0.01	0.01	0.01	0.01	0.01	0.00	0.01	
relative change [%]	0.15	1.82	3.83	5.62	0.06	0.06	0.05	0.04	0.04	0.05	0.04	0.04	
PM <sub>2.5</sub>													
current submission	5.02	4.50	4.22	3.95	4.05	4.02	3.97	3.94	3.87	3.79	3.71	3.64	3.62
previous submission	5.01	4.47	4.18	3.88	4.05	4.02	3.97	3.94	3.86	3.79	3.71	3.64	
absolute change	0.00	0.02	0.05	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
relative change [%]	0.09	0.52	1.10	1.67	0.04	0.04	0.04	0.04	0.03	0.03	0.03	0.03	

Table 9: REC-4: Revised particle emissions (TSP, PM<sub>10</sub> & PM<sub>2.5</sub>), in kilotonnes



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.

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