



What's new?

April Upgrade 2024

Dr. Lizzy Parker and Dr James Pitman

Methodology version 3.0

Data collection spreadsheet version 1.6.0

Calculation Engine API version 1.1.1





We provide upgrades to the Farm Carbon Calculator on a regular basis, to ensure that we are reflecting the most recent science, and giving users the best experience.

Our latest upgrade showcases a raft of changes that will give our users more functionality and more accurate carbon reports.

Here we layout all the changes that have been made, and what you can expect in this latest version, from April 2024.

Table of Contents

Table of Contents	2
1. Summary	3
2. Updated emissions factors for reports ending after 01/04/2024	4
Table 1. Items with updated GHG emissions factors for v1.6.0 (April 2024)	4
3. New emissions factors for reports ending after 01/04/2024	7
Table 2. Items added, or terms changed, for v1.6.0 (April 2024)	7
4. Improved user features and guidance	10
Table 3. Other recent improvements to the Farm Carbon Calculator	10
6. References for Calculator v1.6.0 (April 2024)	12



1. Summary

- Emissions factors updated in line with **latest UK GHG inventory** 1990–2021 [92a, b, c] and 2023 UK GHG conversion factors [85, 86], as well as **new fuel and waste disposal** options being added from these sources
- Further updates to livestock and cropping emissions factors in line with **refinements to IPCC chapter 11** [96]
- Addition of options to estimate emissions from **adjuvants, liquid fertilisers, amino acid amendments, recycled packaging, on-farm materials** such as buckets, jute bale twine, and tractor parts.
- Expansion of options to add **fencing materials** and **complete fencing** by metre (expanded selection)
- Options to capture information on usage of fertilisers and pesticides when the emissions factor is unknown or the branded product is **not available in our list** (e.g. “fertiliser containing N – not listed”, “Liquid herbicide – not listed” etc.).
- Option to enter the usage of electricity from a **non-UK electricity grid** (if you are using the Farm Carbon Calculator abroad, you can look up the national conversion factor in your national inventory and enter this with your usage to get more accurate emissions data).
- You can now account for **Inventory items** in either the existing way (“spread” across 10 years) or “upfront”. You can switch between these methods without losing the data you have entered. The “upfront” accounting approach is compliant with the GHG protocol agricultural guidance on the inclusion of capital items (Inventory). Not all standards require inclusion of capital items (so if you are producing a report for someone else, check whether they want capital items included).
- You can now account for **waste disposal** in the same way as the UK GHG inventory. You need to select this at the start of your report (or use the “Edit farm details” button). “Waste” is the existing approach which compares emissions from disposing of wastes to what would have been emitted had the waste been sent to landfill (i.e. it includes “avoided emissions”). **The new option is recommended** and is compliant with the GHG protocol agricultural guidance – it discounts any “avoided emissions” and accounts just for the emissions resulting from the disposal method selected.



2. Updated emissions factors for reports ending after 01/04/2024

These items in the Calculator have been updated in line with updates to reference databases and/or in response to newly available scientific literature, of various Greenhouse Gas emissions factors.

Line-by-line referencing for all items can be found in the [2024 data collection spreadsheet](#).

Table 1. Items with updated GHG emissions factors for v1.6.0 (April 2024)

Items	Previous reference	Updated reference	Notes
Fuels			
Liquid fuels Solid fuels Gas fuels Cars & vans Contractor operations Hotel stays Public transport	64	86	Factors updated in line with 2023 updates to UK GHG conversion factors
Computers	15	91	Factors updated in line with the Carbon Catalogue factors
Materials			
Any plastics (i.e. LDPE, PP, etc.) including in structures (i.e. polytunnels)	2	86	Factors updated in line with 2023 updates to UK GHG conversion factors
Mains water Mains sewage treatment	64	86	Factors updated in line with 2023 updates to UK GHG conversion factors
Inventory			
Cars	15	91	Factors updated in line with the Carbon Catalogue factors
Fertility & Cropping (Crops)			
Agricultural crops Horticultural crops Green manures Seed Potatoes (generic)	52 & 59	92b & 94	Factors updated in line with refined IPCC guidelines (2023) and updated UK GHG conversion factors .



Items	Previous reference	Updated reference	Notes
Imported organic fertility	50, 51, 52, & 60	51, 94, & 96	Factors updated in line with refined IPCC guidelines (2023) and latest version of RB209 (2023)
Straw	18	17	Factors standardised across the calculator
Lime	3	3 & 92c	Added the emissions associated with spreading
Phosphoric acid Sulfuric acid	73 & 74	95	Factors standardised to one source
Potassium sulfate	54	90	Factor updated with more recent factor
Inputs			
Fertilisers (Average) Fertilisers (Specific) Fertilisers (Custom blend)	41, 47, 48 & 49	48, 49 & 94	Factors updated in line with refined IPCC guidelines (2023)
Livestock			
Emissions from livestock (enteric and manure emissions)	53, 65 & 66	92, 93 & 94	Factors updated in line with UK GHG inventory 1990–2021
Bedding (straw)	18	17	Factors standardised across the calculator
Distribution			
Contracted road deliveries Road deliveries Air freight Rail freight Sea freight	64	86	Factors updated in line with 2023 updates to UK GHG conversion factors
Land use (sequestration)			
Woodland	10	58	Factors updated in line with 2021 Woodland Carbon Code



Items	Previous reference	Updated reference	Notes
Hedgerows (un/managed)	19	25, 22, 99, 100 & 101	Factors updated in line with refined calculations from multiple sources
Processing			
Packaging	2 & 2a	86	Factors updated in line with 2023 updates to UK GHG conversion factors
Mains water Mains waste water	64	86	Factors updated in line with 2023 updates to UK GHG conversion factors



3. New emissions factors for reports ending after 01/04/2024

In addition to the updated factors, these items in the Calculator are new or re-organised, offering users an increase in the range of inputs and processes to the business.

New emissions factors are marked with a ★ in the [2024 data collection spreadsheet](#).

Table 2. Items added, or terms changed, for v1.6.0 (April 2024)

Items	Ref	Notes
Fuels		
Non-forecourt petrol and diesel options	86	
Fuel oil	86	
Aviation fuels	86	
"100% renewable tariff" and "tariff with known carbon footprint"	86	Replace custom % renewable tariff
LPG by kWh and by volume	86	
Heat & Steam (district and on-site options)	86	
Lime spreading as a contractor operation	37 and 86	
Materials		
Concrete road by volume	2a	
Stone options expanded	2	Sandstone, marble and shale
Recycled lead and recycled copper pipe	2a	
Fencing materials (options extended)	2a	Barbed wire, high-tensile wire, stock netting, horse netting, fencing staples, rabbit/ chicken wire netting
Complete fencing by metre (options extended)	2a	Stock fencing, deer fencing and vineyard trellising
Pipes	86	More diameters added
Cardboard boxes/punnets (per box)	86	
Bale wrap by number of bales	86	



Items	Ref	Notes
Jute bale twine	86	
Tractor parts	2a	Based on weight of steel parts
Buckets (steel and plastic)	2 & 86	For a standard 12L bucket size
Workwear (clothes & rags)	86	
Paper and cardboard (options extended)	86 & 91	Includes paper cups, board and paper from both virgin and recycled stock
Roof sheets by area	2	
Reused/ repurposed rubber tyres	86	
Paper cups	91	
Inventory		
Various agricultural building options	2, 2a & 97	
Crops & Fertility		
Flax & Wholecrops	92b & 94	
Imported organic fertility options expanded	51, 94, & 96	Horse, duck, sheep and goat manure as FYM. Poultry manure with various DM%. Separated AD digestate components
Inputs		
Specific fertilisers (various) both solid and liquid.	48, 49 & 94	Footprints provided by Origin and application emissions calculated. Others derived from components.
Sprays both generic and specific: <ul style="list-style-type: none"> Over 300 sprays included Options for unlisted sprays added Sprouting Suppressants 	40	Active ingredient contents sourced from the UK Pesticides register (accessed on 23/02/2023).
Adjuvants specific and generic added	18 & 86	Based on the emissions factor of the main active ingredient
Livestock		



Items	Ref	Notes
Hay and Haylage	17	Based on the dry matter and emissions factor for silage
Amino Acids (various)	91	
Paper bedding	2	
Distribution		
EV van options for contracted and self owned vehicles	86	
Air freight options extended	86	Long haul, Short haul, domestic and international.
Land use (Sequestration)		
Managed hedgerows options for hedges greater or younger than 15 years	87, 88, 89	Only for managed hedges
Options for Peat soils based on SOC extended	21	
Processing		
Distillers spirits neutral grain alcohol	18 & 86	Based on the emissions to produce Gin neutral grain spirit
Options for recycled packaging provided	86	
Wine bottles by the bottle factor provided	71	Previously by weight only.



4. Improved user features and guidance

Some other improvements have been included for Calculator v1.6.0.

Table 3. Other recent improvements to the Farm Carbon Calculator

Section	Feature	Notes
Inventory	Upfront accounting for capital items (Inventory).	It is now possible to include all embedded emissions for capital items in the year they were purchased (" upfront "), in line with GHG protocol agricultural guidance. Select this option when setting up your report or go to "Edit report details".
Waste and waste disposal	<p>Waste emissions factors show the net emissions when compared with disposal to landfill (i.e. they include "avoided emissions").</p> <p>Waste disposal emissions factors come from the UK government GHG inventory.</p>	It is now possible to include waste disposal emissions (gross emissions) based on UK GHG conversion factors (rather than in comparison to emissions from landfill). For GHG protocol, SBTi FLAG or (draft) LSRG alignment, select this option when setting up your report or go to "Edit report details", to select " waste disposal ".
Benchmarking	New dataset and interactive charts in October 2023.	Compare your farm against everyone who has completed a Farm Carbon Calculator report in the past 3 years. Learn more in our blog on benchmarking .
Comparisons, scenario planning and timelines	Get more from your report.	You might have missed our September 2023 update - take a look here .
Guidance	There's lots more help and guidance available on our blog (see Notes for some examples) or email us calculator@farmcarbontoolkit.org.uk	<ul style="list-style-type: none"> • How to avoid 'double counting' your carbon • How to get an accurate farm carbon footprint report • The complexities of calculating livestock emissions



Section	Feature	Notes
Equine businesses	New Equine Carbon Calculator	You can now produce a carbon footprint for your equine business using the Equine Carbon Calculator . You will need to make a new account but it is free for footprinting your own business or yard.



6. References for Calculator v1.6.0 (April 2024)

1. Department for Business, Energy & Industrial Strategy (2020). 2020 Government greenhouse gas conversion factors for company reporting. Accessed on 16/03/2023
<https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2020>

- 1a. Department for Business, Energy & Industrial Strategy (2020). 2020 Government greenhouse gas conversion factors for company reporting: methodology. Accessed on 16/03/2023
https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/901692/conversion-factors-2020-methodology.pdf on 16/03/2023

2. Hammond & Jones (2011). The Inventory of Carbon & Energy (ICE) database v2.0.

- 2a. Jones (2019). The Inventory of Carbon & Energy (ICE) database v3.0. Accessed on 16/03/2023
<https://circularecology.com/embodied-carbon-footprint-database.html>

3. Williams et al. (2006). Determining the environmental burdens and resource use in the production of agricultural and horticultural commodities. DEFRA project report ISO205. Accessed on 16/03/2023
<https://randd.defra.gov.uk/ProjectDetails?ProjectID=11442>

4. Brown et al. (2017). UK Greenhouse Gas Inventory, 1990 to 2017: Annual Report for submission under the Framework Convention on Climate Change. Accessed on 20/03/2023 https://naei.beis.gov.uk/reports/reports?report_id=981

- 4a. Brown et al. (2017). Annexes to the UK Greenhouse Gas Inventory, 1990 to 2017: Annual Report for submission under the Framework Convention on Climate Change. Accessed on 20/03/2023
https://uk-air.defra.gov.uk/assets/documents/reports/cat09/1905151124_ukghgi-90-17_Annexes_Issue_2_final.pdf

5. Andersen et al. (2010). Quantification of Greenhouse Gas Emissions from Windrow Composting of Garden Waste. Journal of Environmental Quality 39(2): 713–724 <https://doi.org/10.2134/jeq2009.0329>

6. Cuttle et al. (2003) A Review of Leguminous Fertility-Building Crops, with Particular Reference to Nitrogen Fixation and Utilisation Written as a Part of Defra Project OF0316 "The Development of Improved Guidance on the Use of Fertility-Building Crops in Organic Farming". Institute of Grassland and Environmental Research: Aberystwyth, Wales, 2003.

7. Phong (2012). Greenhouse Gas Emissions from Composting and Anaerobic Digestion Plants. INRES, Institute of Crop Science and Resource Conservation. Bonn, D–53115.

8. Amon et al. (1999). Emissions of NH₃, N₂O and CH₄ from composted and anaerobically stored farm yard manure. Ramiran 98 posters presentations. Accessed on 16/03/2023 <http://ramiran.uvlf.sk/doc98/FIN-POST/AMON-BAR.pdf>

9. Reference superseded

10. Woodland Carbon Code. (2018). Carbon Lookup tables v2.0. Accessed on 30/05/2022
<https://www.woodlandcarboncode.org.uk/news/version-2-0-of-the-wcc-launched?highlight=WyJsb29rdXAiXQ==>

11. Clark (2007). Cover crops—United States—Handbooks, manuals, etc. Sustainable Agriculture Network. 3rd edition.

12. GHG protocol (2017). Calculating HFC and PFC emissions from the manufacturing, servicing, and/or disposal of refrigeration and air-conditioning equipment. Calculation worksheets v1.0. Accessed on 30/05/2022
https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fghgprotocol.org%2Fsites%2Fdefault%2Ffiles%2Fhfc-pfc_0.xls&wdOrigin=BROWSELINK

13. Taylor et al. (2010). Measuring holistic carbon footprints for lamb and beef farms in the cambrian mountains initiative. CCW Policy Research Report No. 10/8.



14. Bentrup et al. (2016). Carbon footprint analysis of mineral fertilizer production in Europe and other world regions. Conference paper. Accessed on 30/05/2022
https://www.researchgate.net/publication/312553933_Carbon_footprint_analysis_of_mineral_fertilizer_production_in_Europe_and_other_world_regions
15. Berners-Lee (2010). How bad are bananas? The carbon footprint of everything. Profile Books, London
16. Warwick HRI (2009). Preliminary assessment of greenhouse gases associated with growing media materials. DEFRA project report IF0154 <http://randd.defra.gov.uk/Default.aspx?Module=More&Location=None&ProjectID=15967>
17. Wiltshire et al. (2008). Scenario building to test and inform the development of a BSI method for assessing greenhouse gas emissions from food (Technical annex to the final report). DEFRA project report FO0404 submitted by ADAS. Accessed 02/05/2023
<https://repository.rothamsted.ac.uk/item/8q33x/scenario-building-to-test-and-inform-the-development-of-a-bsi-method-for-assessing-greenhouse-gas-emissions-from-food-technical-annex-to-final-report-on-defra-project-no-fo0404>
18. GFLI (2020). Database of livestock feeds and environmental impacts. Accessed 30/05/2022
<http://globalfeedlca.org/gfli-database/gfli-database-tool/>
19. Reference superseded
20. Correspondence with David McNaughton (Soya UK Managing Director) on crop yields and residues
21. Taft et al. (2017) GHG from intensively managed peat soils in an arable production system. *Agriculture, Ecosystems & Environment*. 237: 162-172.
22. Axe et al. (2017) Carbon storage in hedge biomass – A case study of actively managed hedges in England. *Agriculture, Ecosystems & Environment*. 250: 81-88. <https://doi.org/10.1016/j.agee.2017.08.008>
23. Ostle et al. (2009). UK land use and carbon sequestration. *Land Use Policy* 26S: S274-S283.
<https://doi.org/10.1016/j.landusepol.2009.08.006>
24. Chishna et al (2010) Embodied carbon in natural building stone in Scotland. Historic Scotland, Technical Conservation Group. Technical Paper 7. SISTech Ltd and Harold-Watt University.
25. Falloon et al (2004) Managing field margins for biodiversity and carbon sequestration: A Great Britain case study. *Soil Use and Management*. 20 (2): 240-247.
26. Kerckhoffs and Reid (2007). Carbon sequestration in the standing biomass of orchard crops in New Zealand. NZ Institute for Crop & Food Research Ltd. report for Horticulture New Zealand Ltd.
27. Carlisle et al. (2010). California vineyard greenhouse gas emissions: assessment of the available literature and determination of research needs. California sustainable wine growing Alliance. Accessed on 30/05/2022
https://www.sustainablewinegrowing.org/docs/CSWA%20GHG%20Report_Final.pdf
28. Vicente-Vicente et al. (2016) Soil carbon sequestration rates under Mediterranean woody crops using recommended management practices: A meta-analysis. *Agriculture, Ecosystems & Environment*. 235: 204-214.
29. Dondini et al. (2009). The potential of Miscanthus to sequester carbon in soils: comparing field measurements in Carlow, Ireland to model predictions. *GCB Bioenergy* 1: 413-425. <https://doi.org/10.1111/j.1757-1707.2010.01033.x>
30. Rytter (2012) The potential of willow and poplar plantations as carbon sinks in Sweden. *Biomass and Bioenergy*. 36:86-95.
<https://doi.org/10.1016/j.biombioe.2011.10.012>
31. Grogan and Matthews (2002). A modelling analysis of the potential for soil carbon sequestration under short rotation coppice willow bioenergy plantations. *Soil Use and Management* 18: 175-183. <https://doi.org/10.1111/j.1475-2743.2002.tb00237.x>



32. Ventura et al (2019) Carbon balance and soil carbon input in a poplar short rotation coppice plantation as affected by nitrogen and wood ash application. *New Forests*. 50. 969–990.
33. Turner et al (2015) Greenhouse gas emission factors for recycling of source-segregated waste materials. *Resources, Conservation and Recycling*. 105 (A): 186–197.
34. Personal communications with Chris Foss (Wine GB)
35. COFALEC (2015). Carbon footprint of yeast produced in the European Union. Produced by PriceWaterhouseCooper for COFALEC. Accessed 30/05/2022
https://cofalec.com/wp-content/uploads/2022/03/20120327155707_Yeast_Carbon_Footprint_COFALEC_28english-version29.pdf
36. Nica and Woinarocschy (2010) Environmental Assessment of Citric Acid production. *UPB Scientific Bulletin, Series B. Chemistry and Materials Science*. 72 (3):45–56.
37. AHDB & HGCA (2014). Carbon footprint decision tool. 10. Field Operations. Accessed 21/03/2023
[https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fprojectblue.blob.core.windows.net%2Fmedia%2FDefault%2FTools%2FTool%2520Download%2FAHDB%2520carbon%2520footprinting%2520tool%2520\(2014\).xism&wdOrigin=BROWSELINK](https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fprojectblue.blob.core.windows.net%2Fmedia%2FDefault%2FTools%2FTool%2520Download%2FAHDB%2520carbon%2520footprinting%2520tool%2520(2014).xism&wdOrigin=BROWSELINK)
38. Moller et al. (2009) Anaerobic digestion and digestate use: accounting of greenhouse gases and global warming contribution. *Waste Manag Res*. 27 (8): 813–24.
39. Vergana & Silver (2019) GHG emissions from windrow composting of organic wastes: Patterns and emissions factors. *Environmental Research Letters*. 14 (12) 124027.
40. Audsley et al. (2009) Estimation of the greenhouse gas emissions from agricultural pesticide manufacture and use. Cranfield University. 10. Accessed 30/05/2022
https://dspace.lib.cranfield.ac.uk/bitstream/handle/1826/3913/Estimation_of_the_greenhouse_gas_emissions_from_agricultural_pesticide_manufacture_and_use%20%902009.pdf?sequence=1
41. Yara (2017). Yara International ASA. Carbon footprint - fertilizer products. Verified by DNV GL. Accessed on 25/04/2023
https://www.yara.co.uk/contentassets/a6e77004605040aea339577f909d5368/yara-carbon-footprint_verification_statement.pdf
42. CF Fertiliser range (under reconsideration, reference material unavailable)
43. Schwarzbeck et al (2015) Determining national greenhouse gas emissions from waste-to-energy using the Balance Method. *Waste Management*. 49:263–271. <https://doi.org/10.1016/j.wasman.2016.01.025>
44. Warner et al. (2020b). Establishing a field-based evidence base for the impact of agri-environment options on soil carbon and climate change mitigation – phase 2. Final Report. Work package number: ECM50416. Evidence Programme Reference number: RP04176. Natural England.
45. Farm Carbon Toolkit: Soil Carbon Project (ongoing). See <https://farmcarbontoolkit.org.uk/soil-carbon-project/> for more information.
46. Personal communications with Joseph Barnes (Saria UK)
47. Fertilizers Europe (2011). Carbon footprint reference values - mineral fertilizer carbon footprint reference values: 2011.
48. Brentrup et al (2018) Updated carbon footprint values for mineral fertilizer from different world regions. *LCA Food 2018 and LCA AgriFood Asia 2018: (1-B) From Farm to Table*. Conference paper accessed on 30/05/2022
https://www.researchgate.net/publication/329774170_Updated_carbon_footprint_values_for_mineral_fertilizer_from_different_world_regions



49. Sylvester-Bradley et al. (2015). Minimising nitrous oxide intensities of arable crop products (MIN-NO). AHDB Cereals & Oilseeds/ Project Report No. 548. Accessed on 30/05/2022
<https://projectblue.blob.core.windows.net/media/Default/Research%20Papers/Cereals%20and%20Oilseed/pr548-abstract-and-executive-summary.pdf>
50. AHDB (2017). Nutrient Management Guide - RB209. Accessed on 30/05/2022 <https://ahdb.org.uk/RB209>
51. Thorman et al (2020) Towards Country-Specific Nitrous Oxide Emission Factors for Manures Applied to Arable and Grassland Soils in the UK. *Frontiers in Sustainable Food Systems*. 4:62.
52. Liang & Kasimir (2019) Chapter 11: N₂O Emissions from Managed Soils, and CO₂ Emissions from Lime and Urea Application. Refinement to 2006 IPCC Guidelines for National Greenhouse Gas Inventories (pp. 11.1-11.48) Publisher: Intergovernmental Panel on Climate Change.
53. IPCC (2020). Climate Change and Land - An IPCC Special Report on climate change, desertification, land degradation, sustainable land management, food security, and greenhouse gas fluxes in terrestrial ecosystems. Summary for policy makers. ISBN 978-92-9169-154-8. Available at <https://www.ipcc.ch/srccl/chapter/summary-for-policymakers/>
54. Haverkort and Hillier (2011). Cool Farm Tool – Potato: Model Description and Performance of Four Production Systems. *Potato Res.* 54, 355–369 <https://doi.org/10.1007/s11540-011-9194-1>
55. Department for Business, Energy & Industrial Strategy (2021). UK Government GHG Conversion Factors for Company Reporting 2021. Accessed on 30/05/2021
<https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2021>
56. PET Recycling Team website (2017). Certificate of carbon footprint for PCF Model ALPHA Bottles rPET produced using EcoInvent 3.3. Accessed on 30/05/2021 <https://petrecyclingteam.com/en/excellent-co2-balance>
57. Idemat database (2020). ECO-costs 2017 v1.6. Accessed on 30/05/2021
<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.ecocostsvalue.com%2FEVR%2Fimg%2Fidematapp2020.xlsx&wdOrigin=BROWSELINK>
58. West (2021). Woodland Carbon Code Carbon Calculations Spreadsheet Version 2.4. Accessed 30/05/2021
https://www.woodlandcarboncode.org.uk/images/Spreadsheets/WCC_CarbonCalculationSpreadsheet_Version2.4_March2021.xlsx
59. Brown et al. (2021). UK Greenhouse Gas Inventory 1990 to 2019: Annual Report for submission under the Framework Convention on Climate Change. Department for Business, Energy & Industrial Strategy. Accessed on 30/05/2022
https://uk-air.defra.gov.uk/assets/documents/reports/cat09/2105061125_ukghgi-90-19_Main_Issue_1.pdf
- 59a. Brown et al. (2021). Annexes to the UK Greenhouse Gas Inventory 1990 to 2019: Annual Report for submission under the Framework Convention on Climate Change. Department for Business, Energy & Industrial Strategy. Accessed on 30/05/2022
https://uk-air.defra.gov.uk/assets/documents/reports/cat09/2106091119_ukghgi-90-19_Annex_Issue_2.pdf
60. Bizarro et al. (2021). Potential carbon footprint reduction for reclaimed asphalt pavement innovations. *Sustainability* 13(3):1382
<https://doi.org/10.3390/su130313821>
61. GHG Protocol (2014). Agricultural Guidance Interpreting the Corporate Accounting and Reporting Standard for the agricultural sector. GHG Protocol Agricultural Guidance. Accessed on 02/03/23
https://ghgprotocol.org/sites/default/files/standards/GHG%20Protocol%20Agricultural%20Guidance%20%28April%2026%29_0.pdf
62. Carbon Trust (2021). Certification Letter - British Sugar - 2020 LimeX extension. Carbon Trust CERT-10235
63. Warner et al. (2020a). Establishing a field-based evidence base for the impact of agri-environment options on soil carbon and climate change mitigation – phase 1. Final Report. Work package number: ECM50416. Evidence Programme Reference number: RP04176. Natural England.



64. Department for Business, Energy & Industrial Strategy (2022) Greenhouse gas reporting: conversion factors 2022. Accessed on 04/01/2023 <https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2022>
65. Brown et al. (2022) UK Greenhouse Gas Inventory, 1990 to 2020. Department for Business, Energy & Industrial Strategy. Accessed on 05/01/2023 https://uk-air.defra.gov.uk/assets/documents/reports/cat09/2206220830_ukghgi-90-20_Main_Issue1.pdf
66. Brown et al. (2022) UK Greenhouse Gas Inventory 2020 annexes. Department for Business, Energy & Industrial Strategy. Accessed 05/01/2023 https://naei.beis.gov.uk/reports/reports?report_id=1072
67. Wilms et al. (2022). Macronutrient profile in milk replacer or a whole milk powder modulates growth performance, feeding behaviour, and blood metabolites in ad libitum-fed calves. *J. Dairy Sci.* 105:6670–6692 <https://doi.org/10.3168/jds.2022-21870>
68. Finnegan et al. (2017). Environmental impacts of milk powder and butter manufactured in the Republic of Ireland. *Science of the Total Environment* 579 (2017) 159–168 <http://dx.doi.org/10.1016/j.scitotenv.2016.10.237>
69. Sánchez et al. (2012). Comparison of Life Cycle energy consumption and GHG emissions of natural gas, biodiesel and diesel buses of the Madrid transportation system. *Energy* 47(1):174–198 <https://doi.org/10.1016/j.energy.2012.09.052>
70. Smyth et al. (2015) Developing Peatland Carbon Metrics and Financial Modelling to Inform the Pilot Phase UK Peatland Code. Report to Defra for Project NR0165, Crichton Carbon Centre, Dumfries.
71. Encirc LCA for wine bottle, green glass, conducted by Carbon Intelligence.
72. Budsberg et al. (2020). Production routes to bio-acetic acid: life cycle assessment. *Biotechnol Biofuels* 13:154 <https://doi.org/10.1186/s13068-020-01784-y>
73. Bellboom et al. (2015). Environmental impacts of phosphoric acid production using di-hemihydrate process: a Belgian case study. *Journal of Cleaner Production* 108A: 978–986 <https://doi.org/10.1016/j.jclepro.2015.06.141>
74. Naukkarinen (2023). Life Cycle Assessment Study of a Sulfuric Acid Manufacturing Process in the Chemical Pulping Industry. Masters thesis, Lappeenranta–Lahti University of Technology LUT. Accessed 27/04/2023 https://lutpub.lut.fi/bitstream/handle/10024/165170/Thesis_Naukkarinen_Martta.pdf?sequence=1
75. Origin (2020). RSK ADAS Limited certificate of cradle-to-gate carbon footprint at the plant gate (Origin Newport) of Origin CAN
76. Origin (2020). RSK ADAS Limited certificate of cradle-to-gate carbon footprint at the plant gate (Origin Newport) of Origin 14-14-21 + 7SO3 + 0.02B
77. Origin (2020). RSK ADAS Limited certificate of cradle-to-gate carbon footprint at the plant gate (Origin Newport) of Origin 16-16-16 + 7SO3 + 0.02B
78. Origin (2020). RSK ADAS Limited certificate of cradle-to-gate carbon footprint at the plant gate (Origin Newport) of Origin 10-10-20 + 7SO3 + 0.02B
79. Ogle et al. (2019). Refinement to 2006 IPCC Guidelines for National Greenhouse Gas Inventories. Volume 4 – Agriculture, forestry and other land use. Chapter 2 – Generic methodologies applicable to multiple land use categories (pp. 2.33) Publisher: Intergovernmental Panel on Climate Change. https://www.ipcc-nggip.iges.or.jp/public/2019rf/pdf/4_Volume4/19R_V4_Ch02_Generic%20Methods.pdf
80. International Organisation of Vine and Wine (2017). Methodological recommendations for accounting for the GHG balance in the vitiviniculture sector. Paris, France. ISBN 979-10-91799-75-1
81. Baldini et al. (2017). A critical review of the recent evolution of Life Cycle Assessment applied to milk production. *Journal of Cleaner Production* 140: 421e435 <http://dx.doi.org/10.1016/j.jclepro.2016.06.078>



82. Evans et al. (2022). Aligning the Peatland Code with the UK Peatland Inventory.. Report to Defra and the IUCN Peatland Programme, March 2022 (Updated January 2023)
83. Farm Carbon Toolkit (2023). Report for Mercian Seed potato supplier farm (England) for cropping year 2022. [https://calculator.farmcarbontoolkit.org.uk/sites/default/files/83.%20FCC%20Report%20\(2022\)%20Mercian%20English%20Seed%20Potatoes.pdf](https://calculator.farmcarbontoolkit.org.uk/sites/default/files/83.%20FCC%20Report%20(2022)%20Mercian%20English%20Seed%20Potatoes.pdf)
84. Farm Carbon Toolkit (2023). Report for Mercian Seed potato supplier farm (Scotland) for cropping year 2022. [https://calculator.farmcarbontoolkit.org.uk/sites/default/files/84.%20FCC%20Report%20\(2022\)%20Mercian%20Scottish%20seed%20potatoes.pdf](https://calculator.farmcarbontoolkit.org.uk/sites/default/files/84.%20FCC%20Report%20(2022)%20Mercian%20Scottish%20seed%20potatoes.pdf)
85. Department for Energy Security and Net Zero (2023). Greenhouse Gas Reporting: Conversion Factors 2023 (flat file .csv) Published 07/06/2023, accessed on 01/12/2023 <https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2023>
86. Department for Energy Security and Net Zero (2023). Greenhouse Gas Reporting: Conversion Factors 2023 (full file .xls) Published 07/06/2023, accessed on 01/12/2023 <https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2023>
87. Drexler, S., Thiessen, E., & Don, A. (2023). Carbon storage in old hedgerows: The importance of below-ground biomass. *GCB Bioenergy*, 16, e13112. <https://doi.org/10.1111/gcbb.13112>
88. Biffi, S., Chapman, P., Grayson, R.P., Ziv, G. (2022). Soil carbon sequestration potential of planting hedgerows in agricultural landscapes. *Journal of Environmental Management*, 307, 114484. <https://doi.org/10.1016/j.jenvman.2022.114484>
89. Biffi, S., Chapman, P., Grayson, R.P., Ziv, G. (2023). Planting hedgerows: Biomass carbon sequestration and contribution towards net-zero targets. *Science of the Total Environment*, 892, 164482. <https://doi.org/10.1016/j.scitotenv.2023.164482>
90. Wang, Z., Chen, J., Mao, S., Han, Y., Chen, F., Zhang, L., Li, Y., & Li, C., (2017) Comparison of greenhouse gas emissions of chemical fertilizer types in China's crop production. *Journal of Cleaner Production*. 141, 1267-1274.
91. Meinrenken, Christoph J; Chen, Daniel; Esparza, Ricardo A; Iyer, Venkat; Prasad, Aruna; Paridis, Sally; et al. (2022). The Carbon Catalogue public database – Carbon footprints of 866 commercial products across 8 industry sectors and 5 continents. figshare. Dataset. <https://doi.org/10.6084/m9.figshare.16908979.v1>
- 92a. Brown et al. (2023) UK Greenhouse Gas Inventory, 1990 to 2021. Department for Energy Security and Net Zero. Accessed on 08/03/2024 https://uk-air.defra.gov.uk/assets/documents/reports/cat09/2304171441_ukghgi-90-21_Main_Issue1.pdf
- 92b. Brown et al. (2023) UK Greenhouse Gas Inventory, 1990 to 2021 Annexes. Department for Energy Security and Net Zero. Accessed on 08/03/2024 https://uk-air.defra.gov.uk/assets/documents/reports/cat09/2304171442_ukghgi-90-21_Annex_Issue1.pdf
- 92c. Brown et al. (2023) UK Greenhouse Gas Inventory, 1990 to 2021 Supplementary file with emission factors for the agriculture sector. Department for Energy Security and Net Zero. Accessed on 08/03/2024 https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fuk-air.defra.gov.uk%2Fassets%2Fdocuments%2Freports%2Fcat09%2F2304171445_Supplementary_file_EFs_UK_inventory_agriculture_2023.xlsx&wdOrigin=BROWSELINK
93. Gavrilova et al. (2019) Chapter 10: Emissions from Livestock and Manure Management. Refinement to 2006 IPCC Guidelines for National Greenhouse Gas Inventories (pp. 10.1 – 10.207) Publisher: Intergovernmental Panel on Climate Change.
94. Liang & Kasimir (2019) Chapter 11: N₂O Emissions from Managed Soils, and CO₂ Emissions from Lime and Urea Application. Refinement to 2006 IPCC Guidelines for National Greenhouse Gas Inventories (pp. 11.1-11.48) Publisher: Intergovernmental Panel on Climate Change. https://www.ipcc-nggip.iges.or.jp/public/2019rf/pdf/4_Volume4/19R_V4_Ch11_Soils_N2O_CO2.pdf
95. Vogtlander (2024). Idemat dataset V1-2. Accessed on 05/03/2024 [Idemat_2024-V2-1.xlsx \(live.com\)](https://live.com/Idemat_2024-V2-1.xlsx)
- 96a. RB209 (2023). Nutrient Management Guide: Section 1. Principles of Nutrient Management and Fertiliser Use. Accessed on 08/03/2024 <https://ahdb.org.uk/knowledge-library/rb209-section-1-principles-of-nutrient-management-and-fertiliser-use>



96b. RB209 (2023). Nutrient Management Guide: Section 2. Organic Materials. Accessed on 08/03/2024
<https://ahdb.org.uk/knowledge-library/rb209-section-2-organic-materials>

97. Steel Insight (2011). Last accessed on 25/03/2024
<https://www.building.co.uk/home/steel-insight-structural-steelwork/5026908.article>

98. Data on feed composition provided by ForFarmers December 2023 and made available by Farm Carbon Toolkit
[https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fcalculator.farmcarbontoolkit.org.uk%2Fsites%2Fdefault%2Ffiles%2F98.%2520ForFarmers%2520\(2023\)%2520Feed%2520footprints.xlsx&wdOrigin=BROWSELINK](https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fcalculator.farmcarbontoolkit.org.uk%2Fsites%2Fdefault%2Ffiles%2F98.%2520ForFarmers%2520(2023)%2520Feed%2520footprints.xlsx&wdOrigin=BROWSELINK)

99. Crossland (2015). The carbon sequestration potential of hedges managed for woodfuel. The Organic Research Centre. Last accessed on 25/03/2024
https://www.organicresearchcentre.com/manage/authincludes/article_uploads/project_outputs/TWECOM%20ORC%20Carbon%20report%20v1.0.pdf

100. Taylor et al. (2010). Measuring holistic carbon footprints for beef and lamb in the Cambrian Mountains Initiative. CCW Policy Research Report No. 10/8

101. Robertson et al. (2012). Economic, biodiversity, resource protection and social values of orchards: A study of six orchards by the Herefordshire Orchards Community Evaluation Project. Natural England Commissioned Report NECR090