

Nitrous oxide emission factor from cattle urine and dung in native grassland of the Pampa biome, South Brazil

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20 SUMMARY TEXT FOR THE TABLE OF CONTENTS

Cattle excreta are the main source of nitrous oxide in world grasslands. The emissions were assessed in subtropical native grasslands and we verified that emission factor for dung was approximately one-tenth lower than that for urine (0.08% vs 0.74%). Our findings highlight that both were much lower than de default 2% of IPCC's Tier 1, which needs to be revised aiming to avoid overestimation in national inventories of greenhouse gases.

Α.

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27 Nitrous oxide emission factor from cattle urine and dung in native grassland of the

- 28 Pampa biome, Southern Brazil
- 29

30 Abstract

31 Native grassland supports extensive livestock production in the Pampas, South America, but 32 the impact of cattle excreta on nitrous oxide (N₂O) emissions remains unknown in this biome. Aiming to determine the N₂O emission factor (EF-N₂O, % of N applied that is emitted as 33 34 N₂O) for urine and dung from beef cattle grazing on native grassland, we conducted a field 35 study under low and moderate forage allowances (FA4 and FA12; 4 and 12 kg DM/100 kg live weight, respectively) during the 30th year of a long-term grassland experiment on a Typic 36 37 Paleudult soil in Southern Brazil. Urine and dung were applied onto separate patches, at rates 38 equivalent to one average urination or defecation; and N₂O fluxes were monitored with closed 39 static chambers over 338 days. In adjacent microplots, water-filled pore space (WFPS), 40 nitrate, ammonium and extractable dissolved organic carbon (DOC) were monitored in the top 0.1 m soil. Averaged across the forage allowances, daily N₂O fluxes were low in soil without 41 42 excreta (1.3 g N ha⁻¹), but increased upon application of dung (3.8 g N ha⁻¹) and, especially, 43 of urine (66 g N ha⁻¹). The annual N₂O emission and the EF-N₂O for urine were greater under 44 FA12 than FA4; but for dung such difference was not observed. The positive relationship 45 between N₂O emission and both soil ammonium and nitrate intensities did not allow the 46 identification of the main microbial processes involved in N₂O production, but the higher 47 slope coefficient of the linear regression with nitrate (0.37) than with ammonium (0.19)suggests that denitrification was more prominent to N₂O production than nitrification and **48** 49 nitrifier denitrification. On average, the EF-N₂O was almost 10-times higher for urine than for 50 dung (0.74% vs 0.08%), being both much lower than the default value of 2% of IPCC's Tier 51 1. The results reinforce the needs of disaggregating the EF-N₂O for urine and dung, and of 52 revising the IPCC's Tier 1 EF-N₂O considered in national inventories of livestock greenhouse 53 gas emissions. 54 55 Additional Keywords: cattle excreta, N₂O, subtropical, livestock, forage allowance. 56 57

59 Introduction

60 The Pampa biome covers 750.000 km² including Uruguay, Northern Argentina and Southern 61 Brazil. In Brazil, the native grasslands of Pampa biome support a grazing herd of 13 million 62 cattle (Carvalho and Batello 2009), with impacts on ecosystem nitrogen cycling. Cattle have a 63 very low nitrogen (N) use efficiency, releasing 90–95% of their N intake through N-enriched 64 excreta (Whitehead 2000), whose deposition onto soil can supply rates equivalent to 2000 kg 65 N ha⁻¹. That exceeds the N uptake capacity of plants and rapidly increases the concentration 66 of soil inorganic N, leading to N₂O production by nitrification, nitrifier denitrification or denitrification (Oenema et al. 1997). Because N-fertilizer is not applied in most of Pampa's 67 68 grasslands, cattle excreta constitute the main source of N for N₂O production in soils of this 69 biome.

70 Although animal excreta contribute with approximately 30% of the soil N₂O emissions 71 in Brazil (Brazil 2016), the country has no specific emission factor of nitrous oxide (EF- N_2O_1) 72 % of N applied that is emitted as N_2O) for urine and dung. The Brazilian national greenhouse 73 gas inventory is still based on the default EF-N₂O of 2% recommended in IPCC's Tier 1 74 (IPCC 2006). However, this default 2% is derived from studies carried out mainly in 75 temperate environments (De Klein 2004; IPCC 2006), and so its suitability for tropical or 76 subtropical conditions of Brazil is uncertain and should be investigated. Also questionable is 77 its indiscriminate use for both urine and dung. Recent studies conducted in subtropical Brazil 78 suggested that the EF-N₂O for cattle urine and dung is less than 1% (Sordi *et al.* 2014; Simon 79 et al. 2018). The same studies also showed that the EF-N₂O was lower for dung relative to 80 urine, suggesting that those two excreta types should have disentangled EF-N₂O in national 81 and regional greenhouse gas (GHG) inventories. 82 Grazing on native grassland of the Pampa biome is usually intense, with high stocking

83 rate and low forage allowances (Modernel et al. 2016) that can impair soil properties

84	(Taboada et al. 2011), alter the botanical composition of forage (Cruz et al. 2010), interfere
85	with the C and N cycles (Piñeiro et al. 2010), the microbial population (Bardgett et al. 1998)
86	and activity of nitrifying and denitrifying bacteria (Patra et al. 2005), all of which impacting
87	soil N ₂ O production.
88	The scarcity of information about N ₂ O emissions from cattle excreta deposited on
89	native grassland in the Pampa biome led us to determine the EF-N ₂ O for urine and dung from
90	beef cattle on a subtropical Typic Paleudult in southern Brazil. Our hypotheses were: (a)
91	native grassland under a high stocking rate (i.e., a low forage allowance) leads to increased
92	N ₂ O emissions from excreta; (b) the default EF-N ₂ O of 2% in IPCC's Tier 1 overestimates
93	the N ₂ O-N emissions from cattle excreta in the target production system; (c) EF-N ₂ O is
94	greater for urine than it is for dung.
95	
96	Material and Methods
97	Experimental site
98	The study was conducted during the 30 th year of a long-term experiment on the native
98 99	The study was conducted during the 30 th year of a long-term experiment on the native grassland of the Pampa biome, at the experimental station of the Federal University of Rio
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109 live weight; being the stocking accordingly adjusted. Only forage allowances of 4 and 12 kg 110 dry matter/100 kg live weight (FA4 and FA12) were used in this study, to represent intensive 111 and moderate grazing levels, respectively. In FA4, the homogeneous creeping vegetation of 112 prostate or rhizomatous growth habit comprised essentially Paspalum, Piptochaetium and 113 Andropogon grasses. In FA12, a lower vegetation stratum of Paspalum, Axonopus and 114 Piptochaetium interacted with an upper stratum of Andropogon and Aristida tussocks (Cruz et 115 al., 2010). The main soil characteristics of top 0-0.2 m layer under FA4 and FA12 are 116 presented in Table 1. 117 118 Treatments and experimental design Each of the two forage allowances was combined with three cattle excreta treatments: (a) 119 120 control, without excreta; (b) deposition of urine; and (c) deposition of dung. Treatments were

121 arranged in a randomized block design, with 3 replicates, and were applied in a 5×5 m area

122 fenced in each plot of FA4 and FA12. Grazing was simulated with manual cutting and plant

123 material removal. Urine and dung were collected from heifers (aged 1.6 years) grazing

124 exclusively on native grassland, under the same respective FA, and were stored at 4 °C.

125 Excreta were applied onto the soil surface inside circular metal collars of 0.30 m diameter, in

126 October 10, 2013. Urine was applied at a rate of 1 L per patch (average of 17 urinations) and

127 dung at a rate of 1.8 kg of fresh weight per patch (331 g dry matter, average of 6 defecations).

128 The N concentration in urine and dung was determined by Kjeldahl method (Keeney and

129 Nelson 1982), while the C concentration in dung and the extractable dissolved organic carbon

130 (DOC) concentration in urine were determined by dry combustion in a Shimadzu TOC-VCSH

131 analyzer (Nelson and Sommers 1982). Urine N concentration was 6.5 g L⁻¹ (Table 2), lower

than the range of 6.7-15 g L⁻¹ reported by Whitehead (1970) and Chadwick *et al.* (2018), but

133 within the 1-20 g L⁻¹ range (average 7.2 to beef cattle) reported by Selbie *et al.* (2015). Dung

134	N concentration was 12.8 g kg ⁻¹ (Table 2), which is comparable to the range of 12-40 g kg ⁻¹
135	reported by Whitehead (1970) and 3.4-48 g kg ⁻¹ reported by Chadwick et al. (2018). The
136	characteristics of urine and dung and total N loading in the treatments are present in Table 2.
137	
138	Air sampling and chromatographic determination of N_2O
139	Nitrous oxide fluxes were measured by using closed static chambers (Mosier et al. 2006) of
140	0.3 m high \times 0.3 m diameter, made of polyvinyl chloride, deployed on the circular metal
141	collars that were anchored 0.05 m in the soil during the whole measurement period. Each
142	chamber was water-sealed in a gutter at the top of the collars. In treatment FA12, the collars
143	were placed between tussocks, on the native grassland lower stratum.
144	Immediately after application of the excreta, we started the monitoring of N_2O -N
145	fluxes, which lasted 338 days. The interval between air-sampling sessions was 2 days until the
146	16 th day after application, then 7 days until the 92 th day after application, and 15 days
147	afterwards. In each sampling session, air samples were collected from 09:00 to 11:00 am by
148	using 20 mL polypropylene syringes, at 0, 15, 30 and 45 min after the chamber closure.
149	Chambers were equipped with an internal fan, to homogenize the headspace air in the 30 s
150	before sample removal, and with a digital thermometer. Air samples were stored in pre-
151	evacuated 12 mL vials (LABCO Extainers [®]) and analyzed for N_2O by gas chromatography on
152	a Shimadzu GC-2014 instrument equipped with an electron capture detector (ECD). The
153	temperature was set at 325 °C and N_2 used as carrier gas.
154	The N ₂ O-N fluxes (g ha ⁻¹ day ⁻¹) (Eq. 1) were calculated according to changes in gas
155	concentration in the chamber headspace during the deployment period ($\Delta C / \Delta t$), to atmospheric
156	pressure within the chamber (P, 1 atm), to chamber volume (V , 0.0212 m ³), to gas constant
157	(R, 0.08205 atm mol ⁻¹ k ⁻¹), to temperature within the chamber (T, kelvin), to gas molar mass

158 (M, g mol⁻¹), to soil area covered by the chamber (A, 0.049 m²), and for the N/N₂O (14/44) 159 molecular ratio: 160 $N_2O - N = \frac{\Delta C}{\Delta t} \times \times \frac{M}{A} \times \frac{N}{N_2O}$ Eq. 1

Annual cumulative N₂O-N emissions were calculated by trapezoidal integration of the
daily N₂O-N fluxes, assuming that the gaseous flux by 09:00 to 11:00 a.m. represents the
average daily flux (Bayer *et al.* 2016).

164 The N₂O emission factor (EF-N₂O) for urine or dung, i.e. the percentage of the applied
165 N emitted as N₂O, was calculated according to Eq. 2 (De Klein *et al.* 2003):

166
$$EF - N_2 O = \frac{N_2 O - N_{urine or dung} - N_2 O - N_{control}}{N applied} \times 100$$
 Eq. 2

167 where EF-N₂O is the emission factor (% of N applied as urine or dung released as N₂O), N_2

168 $O - N_{urine \text{ or } dung}$ cumulative N₂O-N emission (kg N ha⁻¹) from urine or dung, N₂

169 $O - N_{control}$ that from the control plots, and $N_{applied}$ the N rate applied as urine or dung (kg 170 N ha⁻¹).

171

172 *Soil properties*

173 Ammonium (NH_4^+-N) , nitrate (NO_3^--N) , extractable dissolved organic carbon (DOC), and

174 water-filled pore space (WFPS) in the 0–0.1 m soil layer were monitored by each air sampling

175 session, during 92 days after application of the excreta. Soil samples were collected with a

176 stainless steel auger (3 cm diameter) from a rectangular microplot of 0.5×1.0 m size that was

177 installed adjacent to each metal collar and subjected to the same treatment.

178 Gravimetric soil moisture content was determined by oven drying (105 °C for 48 h).

179 Soil NH_4^+ -N and NO_3^- -N were extracted with 1 M KCl [ratio 1:10 (m/v)] shaken for 30 min.

180 After decantation for 30 minutes, the supernatant was collected and kept frozen until analysis.

181 Inorganic N in the supernatant was quantified by distillation, with sequential addition of MgO

182 and Devarda's alloy, and titration with H_2SO_4 (Keeney and Nelson 1982). Soil DOC was

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183 extracted by shaking 10 g of field-moist soil in 20 mL of CaCl₂ 5mM, for 1 minute. After 184 decantation for 30 minutes, the supernatant was filtered through regenerated cellulose 185 membrane filter (0.4 µm) in a vacuum pump (Chantigny et al. 2008). The DOC concentration 186 was determined by dry combustion using Shimadzu TOC-VCSH Analyser. NO₃⁻, NH₄⁺ and DOC intensity (kg ha⁻¹ day⁻¹) was determined by trapezoidal interpolation of the NH_4^+ -N, **187** NO₃⁻-N and extractable DOC concentration in the sampling period (92 days) (Zebarth et al. 188 189 2012). WFPS was calculated as the ratio between the volumetric water and total soil porosity, 190 that was estimated from the soil density assuming soil particle density of 2.65 g cm⁻³ (Paul 191 2007). 192

193 *Statistical analyses*

194 After confirmed the normality of data by means of the Kolmogorov-Smirnov test and the homogeneous experimental errors by Levene test, we performed a joint analysis of 195 196 experiments, considering the effects of forage allowance (FA) and excreta (E) on the 197 response variables using the MIXED procedure. This procedure considers the main factors 198 and their interactions as fixed factors and the block variable and the experimental errors as 199 random variables. The data of annual N2O-N emission and EF-N2O-N were subjected to 200 analysis of variance (ANOVA) and, significant results (p < 0.05) were compared using the 201 Tukey test (p < 0.05). The statistical model used in the analysis of variance to evaluate annual 202 N₂O-N emission and EF-N₂O-N was as follows: 203 $Y_{iik} = \mu + FA_i + E_i + FA_iE_i + B_k + Error(ij)k$

- 204 where μ denotes the overall mean of the experiment; *B* denotes block (k = 1, 2, 3); *FA* =
- forage allowance (j = 1, 2); E denotes excreta type (k = 1, 2, 3) and Error denotes

206 experimental error.

207 The relationship between soil variables and N₂O-N emissions was evaluated by the 208 significance of determination coefficient (r^2) of linear equations. All analyses were performed 209 with the software SAS v. 9.4 (SAS Institute for Advanced Analytics, Cary, NC, USA). 210 211 **Results and Discussion** 212 Soil N₂O fluxes and cumulative emissions Soil N₂O fluxes from dung pats (averaged 3.8 g N ha⁻¹ day⁻¹) were similar to those from 213 214 control soil, but urine increased fluxes considerably, to an average of 66 g N ha⁻¹ day⁻¹. This 215 result is consistent with previous reports and can be attributed to differences in the N form 216 between the two excreta (Oenema et al. 1997; Yamulki et al. 1998), to the greater percolation of urine N in soil (Van Der Weerden et al. 2011) and to the lower equivalent rate of N loading 217

218 in dung (Rochette *et al.* 2014; Sordi *et al.* 2014).

219 Nitrogen in urine is present mainly as urea, which is highly soluble in soil and quickly 220 undergoes hydrolysis and ammonification to increase soil NH₄⁺ contents (Fig. 2). On the other 221 hand, the insoluble organic N forms in dung (Oenema et al. 1997; Van Der Weerden et al. 222 2011) are slowly mineralized by soil microbiota, hardly altering NH₄⁺ contents (Fig. 2). The 223 slow mineralization of dung N may be associated to its relatively high C/N ratio (31.8). The 224 mineralization of organic materials with high C/N ratio is usually slower because it depends 225 on the availability of mineral N in soil, which is used by microbes to decompose low-quality 226 plant debris (Paul 2007). The high C/N ratio of dung might be related to animals feeding 227 exclusively on native grassland, which contains low N content (6.9-8.7% crude protein or 1.1-228 1.4% N, Moojen and Maraschin 2002). Previous study also shows that dung from animals fed 229 on extensive pasture in Brazil, where fertilization is rarely practiced, had low N 230 concentrations and high chemical recalcitrance (Lessa et al. 2014).

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231 The greater contact of urine with soil owing to percolation also accelerates N transformations and favors N₂O production. On the other hand, dung has limited, surface-only 232 233 contact with soil, which results in slow mineralization and ammonification of N, and then in 234 lower N₂O fluxes (Oenema et al. 1997; Simon et al. 2018). Rainfall after dung deposition might promote percolation of manure-compounds into the soil (Van Der Weerden et al. 2011) 235 236 and then N mineralization; but, in our study, the earliest rainfall occurred almost two weeks 237 after manure deposition (Fig. 1), when the dung patches were partially dry and covered by a 238 surface crust.

239 Our hypothesis that N₂O emissions increases with high stocking rate (low forage 240 allowance) was not confirmed. The average daily flux of N₂O from urine was about 20% 241 higher under FA12 (73.1 g N ha⁻¹) than under FA4 (58.1 g N ha⁻¹). The N₂O fluxes in urine 242 patches increased gradually after a short period of 4 days under FA4, peaked at 14 and 24 243 days and amounted 292 and 623 g N ha⁻¹ day⁻¹, respectively (Figure 1). While under FA12, 244 the N₂O fluxes took 14 days to rise, peaked at 24 days after urine application and amounted 245 900 g N ha⁻¹ day⁻¹. The earlier N₂O flux in FA4 may be related with the impact of high 246 grazing intensity on soil, which can have larger populations of nitrifying and denitrifying 247 bacteria (Le Roux et al. 2003; Patra et al. 2005) resulting from the increased amounts of labile 248 substrate produced by more frequent plant defoliation and root exudation (Bardget et al. 249 1998). Moreover, the soil bulk density as affected by FA may have also influenced the 250 dynamics and quantity of N₂O emitted. Studies had observed a delay in N₂O production 251 followed by a strong peak when soil is compacted (Van Groening et al. 2005a; Bhandral et al. 252 2007), as observed in FA12. The soil compaction in FA12 might have hindered the 253 nitrification process (Figure 2), thus retarding N₂O emission. Some studies showed that 254 nitrification of NH₄⁺ was slowed down due to compaction (De Neve and Hoffmann 2002; 255 Bhandral et al. 2007). Furthermore, an increased bulk soil density reduces soil porosity and

gas diffusivity, increasing the activity of anaerobic microorganisms and facilitating N₂O

256

257 production (Van Groenigen et al. 2005a). Usually, a higher stocking rate increases soil bulk 258 density (Taboada et al. 2011), but in our study the moderate stocking rate in FA12 led to the 259 highest density (1.52 g cm⁻³) in 0–0.05 m soil layer relative to FA4 (1.43 g cm⁻³). This 260 apparent contradiction in FA12 may have resulted from the presence of tussocks covering 261 29% of the grazing area (Da Trindade et al. 2012) and forcing animals to trample between 262 them. Additionally, the lower bulk density under FA4 could be related to greater root growth 263 in the top layer relative to FA12 (López-Mársico et al. 2015). 264 There was no correlations between daily soil N₂O-N fluxes and NH₄⁺-N ($r^2=0.04$; 265 p<0.05), NO₃⁻⁻N (r²=0.02; p=0.07), DOC (r²=0.02; p=0.10) or WFPS (r²=0.07; p<0.01) after 266 excreta application. The lack of relationship between N₂O fluxes and soil attributes is a 267 generally common result (Anger et al. 2003) and may have two reasons. First, the soil 268 sampling methods are poor at discriminating the microsites/hotspots where N₂O are in fact 269 produced (Velthof et al. 1996); and, second, in some occasions N₂O production may be 270 favored by one factor but hindered by another, resulting in poor relationship between N₂O 271 fluxes and soil variables (Dobbie and Smith 2003). 272 Both reasons were softened by estimating weighted averages for fluxes and soil 273 properties. Integrated temporal measurements of N₂O fluxes and soil variables are known as 274 "intensity" or "exposure" of the variables (Zebarth et al. 2012). In this approach, cumulative N₂O-N emission during the 92 days period were positively correlated to NH_4^+ -N ($r^2 = 0.99$), 275 NO₃⁻⁻N ($r^2 = 0.95$) or DOC intensities ($r^2 = 0.77$) (Fig. 3). The relationship of N₂O-N 276 277 emissions with NH₄⁺-N and with NO₃⁻-N intensities suggests that N₂O was produced 278 concurrently by nitrification, nitrifier/denitrification and denitrification. However, the higher 279 angular coefficient of the linear regression of cumulative N₂O-N emissions with nitrate 280 (a=0.37) than with ammonium (a=0.19) suggests that denitrification was more prominent to

13

281	N_2O production than nitrification and nitrifier denitrification (Fig. 3) in this oxidative and
282	well drained environment.
283	The extractable DOC intensity after urine application was similar in both forage
284	allowances (Fig. 3), but cumulative N_2O emissions from soil were greater under FA12 than
285	FA4 (Table 4). This suggests the potential influence of alternative factors on N ₂ O emissions.
286	Weier et al. (1993) found that, in soil where C availability and WFPS are not limiting factors,
287	NO_3^{-} -N was the factor driving N ₂ O production and the N ₂ /N ₂ O ratio. Thus, the greater the
288	soil NO3 ⁻ -N content, the greater was N2O emission relative to N2 and thus, the lower was the
289	N_2/N_2O ratio. In our study, the increased intensity of the NO_3^- content under FA12 may thus
290	have boosted N ₂ O emission through a decreased N ₂ /N ₂ O ratio.
291	The annual N_2O emissions for urine were greater under FA12 than FA4, but
292	essentially identical under both forage allowances for dung (Table 3). Under FA12 the soil
293	released 12.38 kg N ha ⁻¹ yr ⁻¹ , which is 4 kg ha ⁻¹ yr ⁻¹ more than under FA4 (Table 4). Our
294	results contradicted Cardoso et al. (2017), which observed grazing intensity had a negative
295	linear effect on annual cumulative N2O emissions in tropical grassland. However, our results
296	are in line with Yan et al. (2016) that demonstrated increasing grazing rate decreased soil N ₂ O
297	fluxes. Some possible reasons could explain our results: (1) The higher soil compaction in
298	FA12 than FA4, as previously explained; (2) The lower availability of mineral-N in the soil of
299	FA4 compared to FA12 (Figure 3). Xu et al. (2008) also observed long-term of intensive
300	grazing reduced soil nitrate concentrations. Possibly, there is a higher plant and microbial N
301	competition in FA4, due to the frequent plant defoliation by grazing and the lower N organic
302	content in the soil than FA12 (Table 1).
303	Soil N_2O emissions for dung was statically similar to the control treatment (1.13 vs
304	0.41 kg N ha ⁻¹ yr ⁻¹ on average) (Table 4). The low emissions with the control treatment is

305 consistent with the results of other studies on unfertilized pasture and related to the low

306 availability of soil inorganic N (Rochette *et al.* 2014), and the prevalence of grasses with thick

307 roots and containing biomass with a high C/N ratio (Glatzel and Stahr 2001). The low N_2O

308 emissions for dung can also be ascribed to a low availability of N as a result of the

309 composition of the excreta and, as noted earlier, the limited contact of the solid excreta with

310 the soil.

311

312 *N*₂*O* emission factors for bovine urine and dung

313 The EF-N₂O for urine was greater under FA12 than under FA4 (0.90 vs 0.58%), but did not

314 differ under both forage allowances for dung (Table 4). As stated earlier, the higher soil bulk

315 density under FA12 may have resulted in the increased EF for urine relative to FA4. Van

316 Groenigen *et al.* (2005 a, b) observed that soil compaction significantly affected EF-N₂O from

317 urine, raising it by a factor of 2.2-5.4 times, but did not consistently effected the EF-N₂O from

318 dung. Although EF- N_2O was higher in FA12 than FA4, that does not imply that FA12 should

319 not be used in native grassland in Pampa Biome. Other aspects of FA12, like better indices of

animal productivity (Carvalho *et al.* 2015), higher soil organic C stock (Modernel *et al.* 2016)

321 and floristic diversity (Cruz *et al.* 2010), should be pondered.

322 The average N_2O emission factors for the two forage allowances with urine was

323 0.74%, which is roughly 9 times greater than the average value for dung (0.08%, Table 4). As

324 previously suggested by other authors (Lessa *et al.* 2014; Rochette *et al.* 2014; Sordi *et al.*

325 2014; Van Der Weerden *et al.* 2011), these results reinforce the needs of disaggregation of

326 EF-N₂O for urine and dung. Our EF-N₂O values fall within the ranges of previously reported

- 327 values for urine (0.2-3.6%) and dung (0.10-0.18%) in Brazilian subtropical and tropical
- **328** pastures (Sordi *et al.* 2014; Lessa *et al.* 2014; Barneze *et al.* 2014; Mazzeto *et al.* 2015;
- 329 Cardoso *et al.* 2016) and are much lower than the default value of 2% of IPCC's Tier 1 for
- 330 cattle excreta (IPCC, 2006). In addition to disaggregation of EF-N₂O for urine and dung, the

15

331	lower EF-N ₂ O for animal excreta than IPCC's Tier 1 seems to be a global trend and not a
332	exclusivity for tropical and subtropical pastures of Brazil, reinforcing the needs of revision of
333	values to be adopted in developing national inventories of greenhouse gas emissions from
334	agricultural soils.
335	The IPCC does not state the N ₂ O sampling time to be used in order to estimate
336	emission factors. According to Bouwman (1996), soil N_2O fluxes should be monitored for at
337	least 1 year after application of the N source for reliable estimates to be obtained. Klein et al.
338	(2003) highlights the influence of soil type, soil drainage and region on N_2O emissions and
339	recommend measurements continue until N2O emissions return to background levels. In
340	general, N ₂ O emissions on well-drained soils returning to background levels within few
341	months after urine application (Krol et al. 2016). In our study, we simulate the influence of
342	the sampling time on EF-N ₂ O by examining the N ₂ O fluxes from urine as measured over a
343	period of 338 days and found that 3 months and 20 days is adequate to obtain an EF-N ₂ O that
344	was equivalent to 95% of the value achieved considering the whole sampling period (Figure
345	4). Dung required a monitoring of 7 months and 20 days in order to obtain a similarly close
346	EF-N ₂ O value. The longer time needed for dung was a result of slower decomposition and
347	mineralization of N in the soil compared to urine.

348

349 Conclusions

350 Urine deposition on soil is the main source of N₂O-N emissions in unfertilized native

351 grassland in the Pampa biome. The N_2O emission factor for urine (0.74%) is much higher

- than for dung (0.08%), and both are much lower than the default value of 2% of IPCC's Tier
- 353 1. These results reinforce the needs of disaggregation of $EF-N_2O$ for the two excreta types
- and to consolidate regional emission factor values for use in national inventories of
- **355** greenhouse gas from agricultural soils. Contrary to our hypothesis, cumulative N_2O

- $\label{eq:source} \textbf{356} \qquad \text{emissions and } \text{EF-N}_2 \text{O values were greater under moderate than low forage allowance, what}$
- 357 was possibly related to soil bulk density and soil N content.
- 358

359 Conflicts of interest

- **360** The authors declare no conflicts of interest.
- 361

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1 Figure Captions

2

3 Fig. 1. Soil nitrous oxide (N_2O) fluxes, daily rainfall and mean daily air temperature

4 during 338 days after cattle urine and dung application to a Typic Paleudult soil under

5 native grassland with two forage allowances (FA4 and FA12, respectively, 4 and 12 kg

- 6 dry matter/100 kg live weight) in the Pampa Biome, Southern Brazil. The vertical bars
- 7 represent least significant differences as per Tukey's test (P = 0.05). Control treatment:
- 8 no excreta.

9

- **10** Fig. 2. Water-filled porosity space (WFPS) and soil contents in extractable dissolved organic carbon (DOC), ammonium (NH_4^+ -N) and nitrate (NO_3^- -N) during 92 days after
- organic carbon (DOC), ammonium (NH_4^+-N) and nitrate (NO_3^--N) during 92 days after cattle urine and dung application to the 0–0.10 m layer of a Typic Paleudult soil under
- 12 cattle unite and dung application to the 0–0.10 in layer of a Typic Paleudult soll under
 13 native grassland with two different forage allowances (FA4 and FA12, respectively, 4)

and 12 kg dry matter/100 kg live weight) in the Pampa biome, Southern Brazil. The

15 vertical bars represent mean standard error. Control treatment: no excreta.

16

- **17** Fig. 3. Relationship between soil nitrous oxide (N_2O) emissions and the intensity of the
- **18** soil contents in ammonium- NH_4^+ (a), nitrate NO_3^- (b) and extractable dissolved
- **19** organic C DOC (c) over a period of 92 days following application of cattle urine or
- **20** dung.

21

- **22** Fig. 4. Simulation of the nitrous oxide (N_2O) emission factor for cattle urine and dung
- 23 over different assessment periods of up to 338 days after the excreta were applied to a
- **24** Typic Paleudult soil under native grassland in the Pampa biome, Southern Brazil.
- **25** Values are the means for two different forage allowances (FA4 and FA12, respectively,
- **26** 4 and 12 kg dry matter/100 kg live weight).
- 27



31 Fig. 1.



Fig. 2.



36 Fig. 3.



1 Table 1.

2 Main characteristics of the top 0-0.2 m layer of a Typic Paleudult of a native grassland

J under 4 and 12 /o lorage andwances, Southern Draz	3	under 4 and	12% forage	allowances,	Southern	Brazil
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4		Bulk soil	density	S	OC	T	'N	_
5	Forage allowance	4%	12%	4%	12%	4%	12%	
6	Soil layer, cm	kg d	m ⁻³			g kg-1		-
~	0-5	1.43	1.52	15.4	16.2	1.33	1.77	
/	5-10	1.65	1.61	10.4	12.1	0.84	1.21	
8	10-20	1.68	1.61	9.1	10.1	0.71	1.10	

9 SOC: soil organic carbon, TN: total nitrogen.

1 _____1.6 I'N: total n.

10 Table 2

11 Characteristics of the cattle urine and dung, and equivalent N rates applied through the

- 12 excreta.
- 13

Excreta	DM	TOC	Total N	itrogen	DOC	C:N ratio	pН	N rate
		g kg-1		g	L-1			kg ha ⁻¹
Urine	-	-	-	6.5	23.9	3.7	8.8	1325
Dung	183.9	407.6	12.8	-	-	31.8	-	861

14 DM: Dry Matter; TOC: Total Organic Carbon; C: Dissolved Organic Carbon;

, 12. ganic Carbon; C.

- 15 **Table 3**
- 16 Results of analysis of variance for annual N₂O-N emission and of N₂O emission factors
- 17 (EF-N₂O) as a function of forage allowance and type of excreta, and interaction of the
- 18 two factors, for a native grassland in the Pampa biome, Southern Brazil.
- 19

Variable	df	E value	P volue	
Dependent	Independent	- ui		
Annual N ₂ O-N emission	Forage allowance	1	2.4	0.15
	Excretas	2	89.4	< 0.0001
	FA x Excretas	2	6.4	0.02
EF-N ₂ O	Forage allowance	1	0.8	0.41
	Excretas	1	47.0	0.0005
	FA x Excretas	1	6.9	0.04

Table 4

Annual N₂O-N emissions and N₂O emission factor (EF-N₂O) for cattle urine and dung applied to a Typic Paleudult soil under native grassland with two forage allowances (4 and 12 kg dry matter/100 kg live weight) in the Pampa biome, Southern Brazil.

Forage allowance Urine		Dung	Control				
Annual N ₂ O emission (kg N ha ⁻¹)							
FA4	8.05 Ba ^a	1.78 Ab	0.38 Ab				
FA12	12.38 Aa	0.48 Ab	0.45 Ab				
Mean	10.21	1.13	0.41				
	EF-N ₂ O, % N applied						
FA4	0.58 Ba	0.16 Ab					
FA12 0.90 Aa		0.00 Ab					
Mean	0.74 a	0.08 b					

FA4 and FA12: 4% and 12% forage allowances, respectively;

 $EF - N_2O = \frac{N_2O - N_{urine or dung} - N_2O - N_{control}}{N \text{ applied}} \times 100$

Uppercase letters compare the forage allowances (column) for each excreta, and the lowercase letters compare excreta (line) for each forage allowance, according to Tukey test ($p \le 0.05$).