CHAPTER 5

CROPLAND

Contents

EQUATIONS

FIGURES

TABLES

BOXES

5.1 INTRODUCTION

No Refinement

5.2 CROPLAND REMAINING CROPLAND

No Refinement

5.2.1 Biomass

5.2.1.1 CHOICE OF METHODS

This section provides elaboration on methods, clarifying how to use updated factors.

Carbon can be stored in the biomass of croplands that contain perennial woody vegetation including, but not limited to, monocultures such as coffee, oil palm, coconut, rubber plantations, fruit and nut orchards, and polycultures such as agroforestry systems. The default methodology for estimating carbon stock changes in woody biomass is provided in Chapter 2, Section 2.2.1. This section elaborates this methodology with respect to estimating changes in carbon stocks in biomass in *Cropland Remaining Cropland*.

The change in biomass is only estimated for perennial woody crops. For annual crops, increase in biomass stocks in a single year is assumed equal to biomass losses from harvest and mortality in that same year - thus there is no net accumulation of biomass carbon stocks.

Changes in carbon in cropland biomass (ΔC_{CC_B}) may be estimated from either: (a) annual rates of biomass gain and loss (Chapter 2, Equation 2.7) or (b) carbon stocks at two points in time (Chapter 2, Equation 2.8). The first approach (gain-loss method) provides the default Tier 1 method and can also be used at Tier 2 or 3 with refinements described below. The second approach (the stock-difference method) applies either at Tier 2 or Tier 3, but not Tier 1. It is *good practice* to improve inventories by using the highest feasible tier given national circumstances. It is *good practice* for countries to use a Tier 2 or Tier 3 method if carbon emissions and removals in *Cropland Remaining Cropland* is a key category and if the sub-category of biomass is considered significant. It is *good practice* for countries to use the decision tree in Figure 2.2 in Chapter 2 to identify the appropriate tier to estimate changes in carbon stocks in biomass.

Tier 1

The default method is to multiply the area of perennial woody cropland by a net estimate of biomass accumulation from growth and subtract losses associated with harvest or gathering or disturbance (according to Equation 2.7 in Chapter 2). Losses are estimated by multiplying a carbon stock value by the area of cropland on which perennial woody crops are harvested.

Default Tier 1 assumptions are: all carbon in perennial woody biomass removed (e.g., biomass cleared and replanted with a different crop) is emitted in the year of removal; and perennial woody crops accumulate carbon for an amount of time equal to a nominal harvest/maturity cycle. The latter assumption implies that perennial woody crops accumulate biomass for a finite period until they are removed through harvest or reach a steady state where there is no net accumulation of carbon in biomass because growth rates have slowed and incremental gains from growth are offset by losses from natural mortality, pruning or other losses.

Under Tier 1, updated default factors shown in updated Table 5.1 to Table 5.4, are applied to nationally derived estimates of land areas. For perennial cropland C uptake, multiply unharvested area that is still younger than the age of maturity by the above-ground growth rate. If harvest and immature areas are unknown, it is assumed C uptake in growth is balanced by emissions due to crop turnover in cropland remaining cropland. For perennial cropland C losses, it should be noted that updated tables provide two types of carbon stocks of perennial woody biomass per area. One is maximum carbon stock at harvest/maturity state and the other is mean carbon stock for whole lifetime of perennial woody biomass. These values should be used appropriately to calculate carbon losses following the guidance in 5.2.1.2.

Tier 2

Two methods can be used for Tier 2 estimation of changes in biomass. Method 1 (also called the **Gain-Loss Method**) requires the biomass carbon loss to be subtracted from the biomass carbon increment for the reporting year (Chapter 2, Equation 2.7). Method 2 (also called the **Stock-Difference Method**) requires biomass carbon stock inventories for a given land-use area at two points in time (Chapter 2, Equation 2.8).

A Tier 2 estimate, in contrast, will generally develop estimates for the major woody crop types by climate zones, using country-specific carbon accumulation rates and stock losses where possible or country-specific estimates of carbon stocks at two points in time. Under Tier 2, carbon stock changes are estimated for above-ground and below-ground biomass in perennial woody vegetation. Tier 2 methods involve country-specific or region-specific estimates of biomass stocks by major cropland types and management system, and estimates of stock change as a function of major management system (e.g., dominant crop, productivity management). To the extent possible, it is *good practice* for countries to incorporate changes in perennial crop or tree biomass using country-specific or region-specific data. Where data are missing, default data may be used.

Tier 3

A Tier 3 estimate will use a highly disaggregated Tier 2 approach or a country-specific method involving process modelling and/or detailed measurement. Tier 3 involves inventory systems using statistically-based sampling of carbon stocks over time and/or process models, stratified by climate, cropland type and management regime. For example, validated species-specific growth models that incorporate management effects such as harvesting and fertilization, with corresponding data on management activities, can be used to estimate net changes in cropland biomass carbon stocks over time. Models, perhaps accompanied by measurements like those in forest inventories, can be used to estimate stock changes and extrapolate to entire cropland areas, as in Tier 2.

Key criteria in selecting appropriate models are that they are capable of representing all of the management practices that are represented in the activity data. It is critical that the model be validated with independent observations from country-specific or region-specific field locations that are representative of climate, soil and cropland management systems in the country.

5.2.1.2 CHOICE OF EMISSION FACTORS

This section has updated factors and an elaboration on the methods.

Emission and removal factors required to estimate the changes in carbon stocks include (a) annual biomass accumulation or growth rate, and (b) biomass loss factors which are influenced by such activities as removal (harvesting), fuelwood gathering and disturbance.

Above-ground woody biomass growth rate

Tier 1

Updated Tables 5.1 to 5.4 provide estimates of biomass stocks and biomass growth rates and losses for major climatic regions and agricultural systems. Updated Table 5.1 provides default values of biomass growth and losses applicable to general perennial cropping system for each climate region. Updated Table 5.2 provides default potential carbon storage for agro-forestry system in tropical and sub-tropical region. Updated Table 5.3 provides default values of biomass growth and losses for various perennial cropping systems for each climate region. Countries should use appropriate default values of above-ground biomass growth rate relative to each climate region and cropping system from updated Table 5.1 or Table 5.4. However, given the large variation in cropping systems, incorporating trees or tree crops, it is *good practice* to seek national data on above-ground woody biomass growth rate.

Tier 2

Annual woody biomass growth rate data can be, at a finer or disaggregated scale, based on national data sources for different cropping and agroforestry systems. Rates of change in annual woody biomass growth rate should be estimated in response to changes in specific management/land-use activities (e.g., fertilization, harvesting, thinning). Results from field research should be compared to estimates of biomass growth from other sources to verify that they are within documented ranges. It is important, in deriving estimates of biomass accumulation rates, to recognize that biomass growth rates will occur primarily during the first 20 years following changes in management, after which time the rates will tend towards a new steady-state level with little or no change occurring unless further changes in management conditions occur.

Tier 3

For Tier 3, highly disaggregated factors for biomass accumulation are needed. These may include categorisation of species, specific for growth models that incorporate management effects such as harvesting and fertilization. Measurement of above-ground biomass, similar to forest inventory with periodic measurement of above-ground biomass accumulation, is necessary.

UPDATED-TABLE 5. 1 DEFAULT COEFFICIENTS FOR ABOVE-GROUND WOODY BIOMASS AND HARVEST CYCLES IN CROPPING SYSTEMS CONTAINING PERENNIAL SPECIES

Domain	Ecological zone	Continent	Cropping-system	Maximum above-ground biomass carbon stock at harvest (L_{max}) (tonnes C ha^{-1})	Harvest /Maturity cycle (yr)	Biomass accumulation rate (G) (tonnes C ha^{-1} yr^{-1})	Mean biomass carbon loss (L_{mean}) (tonnes C ha^{-1} yr^{-1})	Error range[1]
Tropical [3]	Highland	All	General perennial agroforestry	117 [2]	30	3.9 [2]	63	± 75%
Tropical	Dry	All	General perennial agroforestry	13 [2]	5	2.6 [2]	9	± 75%
Tropical	Moist	All	General perennial agroforestry	13 [2]	8	6.1 [2]	21	± 75%
Tropical	Wet	All	General perennial agroforestry	13 [2]	5	10.0	25 [2]	± 75%
Temperate and subtropical [4]		All	General perennial cropland	TBD	TBD	TBD	TBD	TBD

TBD – To be determined, Temperate (and subtropical) values will be prepared for the second order draft.

Note: Values for tropical zones are derived from the literature survey and synthesis published by Schroeder (1994).

[1] Represents a nominal estimate of error, equivalent to two times standard deviation, as a percentage of the mean.

[2] The default factors are modified from the original Table 5.1 in the *2006 IPCC guidelines* in order to be consistent with the information provided in Schroeder (1994).

[3] The climate region are modified from the original Table 5.1 in the *2006 IPCC guidelines* in order to be consistent with the information provided in Schroeder (1994).

[4] Values for temperate domain are derived from cropping systems in Table 5.4.

UPDATED -
TABLE 5. 2 POTENTIAL C STORAGE FOR AGROFORESTRY SYSTEMS IN DIFFERENT ECOREGIONS OF THE WORLD

Domain	Ecological zone	Continent	Agroforestry System	Above-ground biomass (tonnes ha^{-1})	Range (tonnes ha^{-1})	Reference	Note
Tropical	Tropical rainforest	Africa	Multi-strata (Togo: Coffee-Albizia)	140		Dossa et al. (2008)	The climate is a Sudan-Guinean type characterized by a bimodal rainfall regime with a mean annual rainfall of 1,400 mm
		North and South America					
		Asia	Multistrata (Philippines: Gmelina arborea + coffee)	116	sd= 31	Lasco et al., 2001	
			Improved fallow (Philippines: Leaucana leucocephala)	32	sd= 11.6	Lasco et al. (2010)	Average annual biomass for 6 year cycle
			Multi-strata (SE Asia: Jungle rubber)	304	Error= 17	Tomich et al., 1998	From GPG 2006
			Multi-strata (SE Asia: Jungle rubber)	116	Error= 53	Lasco et al., 2001	From GPG 2006
	Tropical moist deciduous forest	Africa					
		North and South America	Mexico: various AF systems	56.5	35.3 to 74.0	Soto-Pinto et al., (2010)	Low-tropical agro-climatic zone of Chiapas
			Improved fallow (Columbia)	20.9	6.7 to 37	Barrios and Cabo, (2004)	Mean annual rainfall of 1900 mm
			Multi-strata (Guatemala: Coffee agroforests)	255.2 ± 13.2	148 to 518	Schmitt-Harshet et al. (2012)	Annual rainfall and temperature averages 2504 mm and 18–24 ℃,
			Multi-strata (Cocoa agroforestry [six countries])	49 ± 35		Somarriba et al. (2013)	
			Agrosilvicultural (S America)	70.5	39 - 102	Albrecht and Kandji, 2003	From GPG 2006
			Silvopastoral (N America)	151.0	104 - 198	Albrecht and Kandji, 2003	From GPG 2006
		Australia	Silvopastoral	39.5	28 - 51	Albrecht and Kandji, 2003	From GPG 2006
		Asia	Agrosilvicultural (SE Asia)	120.0	12 - 228	Albrecht and Kandji, 2003	From GPG 2006
			Silvopastoral (N Asia)	16.5	15 - 18	Albrecht and Kandji, 2003	From GPG 2006

UPDATED - TABLE 5.2 (CONTINUED)
Potential C storage for agroforestry systems in different ecoregions of the world

Domain	Ecological zone	Continent	Agroforestry System	Above-ground biomass (tonnes ha^{-1})	Range (tonnes ha^{-1})	Reference	Note
Tropical	Tropical dry forest	Africa					
		North and South America	Agrosilvicultural (S America)	117.0	39 - 195	Albrecht and Kandji, 2003	From GPG 2006
			Silvopastoral (N America)	132.5	90 - 175	Albrecht and Kandji, 2003	From GPG 2006
		Asia	Agrosilvicultural (SE Asia)	75.0	68 - 81	Albrecht and Kandji, 2003	From GPG 2006
	Tropical shrub land	Africa	Multi-strata (Kenya: Homegarden)	15.6	13.8-17.3	Henry et al. (2009)	East African highlands with average altitudes of 1600 and 1200 m.a.s.l., and annual rainfall of 1400-1800 mm (Kenya)
			Plantation (Kenya: Woodlots)	81	13.8-17.3	Henry et al. (2009)	East African highlands with average altitudes of 1600 and 1200 m.a.s.l., and annual rainfall of 1400-1800 mm (Kenya)
			Improved fallow (E Africa: 1 year fallow)	35.0	27 - 44	Albrecht and Kandji, 2003	From GPG 2006
			Improved fallow (E Africa: 2 year fallow)	12.0	7 - 21	Albrecht and Kandji, 2003	From GPG 2006
		North and South America					
		Asia	Improved fallow (SE Asia: 6 year fallow (average))	16.0	4 - 64	Lasco and Suson, 1999	From GPG 2006
			Alley cropping (SE Asia)	2.9	1.5 - 4.5	Lasco et al., 2001	From GPG 2006
	Tropical mountain systems	Africa	Agrosilvicultural	41.0	29 - 53	Albrecht and Kandji, 2003	
		North and South America	Silvopastoral (N America)	143.5	133 - 154	Albrecht and Kandji, 2003	
		Asia	TBD	TBD	TBD	TBD	

UPDATED TABLE 5.2 (CONTINUED)
Potential C storage for agroforestry systems in different ecoregions of the world

Domain	Ecological zone	Continent	Agroforestry System	Above-ground biomass (tonnes ha^{-1})	Range (tonnes ha^{-1})	Reference	Note
Subtropical	Subtropical humid forest	North and South America	TBD	TBD	TBD	TBD	
		Asia	India: Gmelina arborea +crops	14.1	TBD	Swamy and Puri (2005)	5 years old
			India: Populus deltoides + crops	203	TBD	Singh and Lodhiyal (2009)	8 years old
			India: Populus deltoides + crops	74.5	TBD	Rizvi et al., (2011)	Average of two values
			India: Populus deltoides + crops	40.3	19.3 to 57.7	Yadava (2010)	
	Subtropical dry forest	North and South America	TBD	TBD	TBD	TBD	
		Asia	TBD	TBD	TBD	TBD	
	Subtropical steppe	North and South America	TBD	TBD	TBD	TBD	
		Asia	TBD	TBD	TBD	TBD	
	Subtropical	North and South America	TBD	TBD	TBD	TBD	
		Asia	TBD	TBD	TBD	TBD	
Temperate	TBD	TBD	TBD	TBD	TBD	TBD	
Boreal	TBD	TBD	TBD	TBD	TBD	TBD	

TBD – To be determined for the second order draft based on information on studies including Dossa et al. (2008), Makumba et al. (2007), Takimoto et al. (2008), Henry et al. (2009), Soto-Pinto et al., (2010), Barrios and Cabo, (2004), Schmitt-Harshet et al. (2012), Somarriba et al. (2013), Swamy and Puri (2005), Singh and Lodhiyal (2009), Rizvi et al., (2011), Yadava (2010), Lasco et al. (2010)]

TABLE 5. 3 EXAMPLES OF CLASSIFICATION OF AGROFORESTRY SYSTEM

Agroforestry system	Description
Multi-strata	This class includes (I) Home garden systems, which refer to intimate combination of multipurpose trees, shrubs, herbaceous plants with annual and perennial crops growing in or adjacent to a home compound. The garden is managed intensively usually by family labor. (ii) Growing shade-tolerant perennials species such as cacao, coffee under or in between over story shade-, timber-, or other commercial tree crops (USAID 2014). For this study, plantation crops were not included in this class.
Tree Intercropping	Includes (I) Alley cropping systems, which are defined as growing food crops between hedgerows of planted shrubs and trees, preferably leguminous species. The hedges are pruned periodically during the crop's growth to provide biomass (which, when returned to the soil, enhances its nutrient status and physical properties) and to prevent shading of the growing crops. (ii) This class also comprises traditional intercropping systems, which consist of growing crops under scattered or in systematically-planted trees (Nair 1993b).
Silvopastoral	This class refers to grazing under scattered or planted trees or tree-fodder systems: fodder banks, parkland.
Protective Systems	This class refers to (I) Protective systems, which refers to boundary planting, windbreaks, shelterbelts, soil conservation hedges trees used to protect fields from wind damage, sea encroachment, floods, etc.
Plantations	This class refers to plantation crops systems such as oil palm, rubber, coconut, cacao, coffee, and tea, cashew, which may include understory crops production in alternate or in other regular arrangements.
Improved fallow	Defined as land resting for cultivation, but comprises planted and managed trees, preferably leguminous, shrubs and herbaceous cover crops before it is cultivated again. The improved fallow agroforestry system can be implemented prior to the establishment of any other class mentioned above.
Vineyard systems	A plantation of grapevines, typically producing grapes used for winemaking
Orchards systems	Land planted with fruit trees (apple, pear, plum and cherry tree). Understory vegetation is usually mowed or grazed.
Source: Description of agroforestry systems adopted from USAID (2014) and Nair (1993b)	

UPDATED- TABLE 5. 4 DEFAULT MAXIMUM AND TIME-AVERAGED MEAN ABOVE-GROUND BIOMASS FOR VARIOUS TYPES OF PERENNIAL CROPLANDS (TONNES HA^{-1})

Domain	Ecological zone	Continent	Cropping system	Maximum above-ground biomass carbon stock at harvest (L_{max}) (tonnes C ha^{-1})	Error L_{max}	Harvest /Maturity cycle (yr)	Above-ground biomass accumulation rate (G) (tonnes C ha^{-1} yr^{-1})	Error G	Mean biomass carbon stock (L_{mean}) (tonnes C ha^{-1} yr^{-1})	Error L_{mean}	References
Temperate	All	All	General perennial cropland	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
			Orchard e.g. apple	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
			Shrub e.g. berry	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
			Vine e.g. grape	9.1	TBD	30	0.32	TBD	4.5	TBD	Kroodsma & Field 2006; Morande et al 2017; Buwalda and Smith 1987
			Nurseries e.g. Christmas trees	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
			Short Rotation Coppice	12.69	TBD	4	3.2	TBD	6.35	TBD	Hauk et al 2013, adjustment from Krasuska and Rosenqvist 2011
Tropical	Wet, humid	All	Oil palm *Elaeis guineensis*	94.75	TBD	25	1.53	TBD	24.24	TBD	Germer and Sauerborn 2008 [Agus et al 2013; Ziegler et al 2012; Khasanah et al 2015; Sanquetta et al 2015…]
			Rubber monoculture *Hevea brasiliensis*	TBD	TBD	30	TBD	TBD	45.1 [Z et al 56; M et al 44.1; A et al 58]	TBD	Blagodatsky et al 2016 [Ziegler et al 2012; Nizami et al 2014; Margiotto et al 2014; Agus et al 2013…]
			Coffee *Coffea*	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
			Cacao *Theobroma cacao*	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
Tropical	Wet, humid	All	Coconut *Cocos nucifera*	196	TBD	TBD	TBD	TBD	TBD	TBD	Lasco et al., 2002

UPDATED- TABLE 5. 4 DEFAULT MAXIMUM AND TIME-AVERAGED MEAN ABOVE-GROUND BIOMASS FOR VARIOUS TYPES OF PERENNIAL CROPLANDS (TONNES HA^{-1})

Domain	Ecological zone	Continent	Cropping system	Maximum above-ground biomass carbon stock at harvest (L_{max}) (tonnes C ha^{-1})	Error L_{max}	Harvest /Maturity cycle (yr)	Above-ground biomass accumulation rate (G) (tonnes C ha^{-1} yr^{-1})	Error G	Mean biomass carbon stock (L_{mean}) (tonnes C ha^{-1} yr^{-1})	Error L_{mean}	References
			Banana *Musa*	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
			Orchard e.g. fruit, nuts	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
	All	All	Cinnamon	TBD	TBD	TBD	TBD	TBD	TBD	TBD	Siregar & Gintings, *2000 Lakprasadi & Navaratne 2012*
	Tropical rainforest	SE Asia	Oil Palm	136.0	62 - 202	TBD	TBD	TBD	TBD	TBD	
		SE Asia	Mature rubber	178.0		TBD	TBD	TBD	TBD	TBD	Palm et al., 1999
		SE Asia	Young rubber	48.0	16 - 80	TBD	TBD	TBD	TBD	TBD	Wasrinet al., 2000
		SE Asia	Young cinnamon (7 years)	68.0	TBD	TBD	TBD	TBD	TBD	TBD	Siregar&Gintings, 2000
		SE Asia	Coconut	196.0	TBD	TBD	TBD	TBD	TBD	TBD	Lasco et al., 2002
	Tropical moist deciduous forest	Africa	Cocao -21 years	130.0	TBD	TBD	TBD	TBD	TBD	TBD	Kongsager et al., 2013
			Oil Palm-7 years	43.4	TBD	TBD	TBD	TBD	TBD	TBD	Kongsager et al., 2013
			Oil Palm-16 years	56.0	TBD	TBD	TBD	TBD	TBD	TBD	Kongsager et al., 2013
			Oil palm-23 years	90.6	TBD	TBD	TBD	TBD	TBD	TBD	Kongsager et al., 2013
			Rubber -12 years	123.0	TBD	TBD	TBD	TBD	TBD	TBD	Kongsager et al., 2013
			Rubber -44 years	427.2	TBD	TBD	TBD	TBD	TBD	TBD	Kongsager et al., 2013
			Orange -25 years	152.6	TBD	TBD	TBD	TBD	TBD	TBD	Kongsager et al., 2013
Temperate, subtropical, tropical	All	All	Tea *Camellia sinensis*	TBD	TBD	TBD	TBD	TBD	TBD	TBD	

UPDATED- TABLE 5. 4 DEFAULT MAXIMUM AND TIME-AVERAGED MEAN ABOVE-GROUND BIOMASS FOR VARIOUS TYPES OF PERENNIAL CROPLANDS (TONNES HA^{-1})

Domain	Ecological zone	Continent	Cropping system	Maximum above-ground biomass carbon stock at harvest (L_{max}) (tonnes C ha^{-1})	Error L_{max}	Harvest /Maturity cycle (yr)	Above-ground biomass accumulation rate (G) (tonnes C ha^{-1} yr^{-1})	Error G	Mean biomass carbon stock (L_{mean}) (tonnes C ha^{-1} yr^{-1})	Error L_{mean}	References
TBD – to be deteremined for the second order draft based on available information on recent studies including, Bilas Singh et al, 2015, Yashmita-ulman and S. Avudainayagam , 2012, G. Singh, 2017, Miria A. and Anisa B. Khan, 2015, A. S. Dogra et al,2014, Y. Ulman and S. Avudainayagam, 2014, Swami K. R. et al, 2012, Anil Kumar Yadava, 2010, Sanjeev K. Chauhan et al, 2010, N. Singh and L. S. Lodhiya, 2016, F. Mohsin et al, 2005, K. C. Singh, 2005, Umrao et al, 2010, S. Goswami et al, 2016, C. E Harwood and EKS Nambiar (CSIRO –ACAIR), Palm et al., 1999, Wasrinet al., 2000, Siregar&Gintings, 2000, Lasco et al., 2002, Kongsager et al., 2013, Kotowska et al 2015, Adachi et al 2011, Corley and Tinker, 2003, Bwalya JM 2012, G. Liguori et al., 2009, Ting Wu et al.,2012, Zhaopeng Ou Yang et al. 2012, Kroodsma, D. A. and Field, C. B., 2006. Morgan, K.T. et al.,2006, Chalmers D.J. and Van Den Ende, B. 1975., Jiménez, C.M. and Diaz, J.B.R. 2003, Jiménez, C.M. and Diaz, J.B.R. 2004., Haynes, R.J. and Goh, K.M., 1980., Palmer, J.W., J.N. Wünsche, M. Meland and A. Hann. 2002., Lovatt, C.J. 1996, Villalobos, F.J., Testi, L., Hidalgo, J., Pastor, M., Orgaz, F., 2006., Murphy, T., Jones, G., Vanclay, J., and Glencross, K., 2013., Nendel, C. and Kersebaum, K.C. 2004., Buwalda, J.G. and Smith, G.S. 1987.,BMLFUW (Bundesministerium für Land- und Forstwirtschaft, Umwelt und Wasserwirtschaft) 2000: Splechtna,B. & Glatzel, G. 2005: Wirth, C. et al., 2004, Mokany, K., R.J. Raison & A.S.P. Rokushkin, 2006, Popken, S., 2011, Kandler, G.; Bosch, B. 2013, Gyldenkærne, S. et al., 2005, Moxley, J. et al., 2014, Juhos K. és Tőkei, L. 2012., Kort, J. and Turnock, R. 1999, Kerckhoffs, L.H.J. and Reid, J.B. 2007, Pessler C, 2012, McConkey, B. et al., 2006, Milne, R. and Brown, T. A. 1997, Walter 2012, Zanotelli et al 2015, Montanaro et al 2017, Scandellari et al 2016, Wu et al 2012 and Japan's studies (on-going work).]											

Below-ground biomass accumulation

Tier 1

The default assumption is that there is no change in below-ground biomass of perennial trees in agricultural systems. Default values for below-ground biomass for agricultural systems are not available.

Tier 2

This includes the use of actually measured below-ground biomass data from perennial woody vegetation. Estimating below-ground biomass accumulation is recommended for Tier 2 calculation. Root-to-shoot ratios show wide ranges in values at both individual species (e.g., Anderson *et al.*, 1972*)* and community scales (e.g., Jackson *et al.*, 1996; Cairns *et al.*, 1997*)*. Limited data is available for below ground biomass thus, as far as possible, empirically-derived root-to-shoot ratios specific to a region or vegetation type should be used.

Tier 3

This includes the use of data from field studies identical to forest inventories and modelling studies, if stock difference method is adopted.

Biomass losses from removal, fuelwood and disturbance

Tier 1

The default assumption is that all biomass lost is assumed to be emitted in the same year. Biomass removal, fuelwood gathering and disturbance loss data from cropland source are not available. FAO provides total roundwood and fuelwood consumption data, but not separated by source (e.g., Cropland, Forest Land, etc.). It is recognized that statistics on fuelwood are extremely poor and uncertain worldwide. Default removal and fuelwood gathering statistics (discussed in Chapter 4, Section 4.2) may include biomass coming from cropland such as when firewood is harvested from home gardens. Thus, it is necessary to ensure no double counting of losses occurs. If no data are available for roundwood or fuelwood sources from Cropland, the default approach will include losses in Forest Land (Section 4.2) and will exclude losses from Cropland. Updated Tables 5.1 to 5.4 provides default values of maximum carbon stock per area (L_{max}) and mean carbon stock per area (L_{mean}). Countries should use L_{max} in updated Table 5.1 to 5.4 in the case that perennial woody biomass is replaced at or over the year of harvest/maturity under a nominal harvest/maturity cycle assuming that perennial cropland is harvested and regenerated back into perennial cropland. Carbon losses are estimated by multiplying annual area of harvested/replaced cropland by L_{max}. Countries should used L_{mean} in updated Table 5.1 to 5.4 in the case that carbon removal hass occurred by land use change where the age of the perennial crop removed is unknown. Carbon losses are estimated by multiplying the annual area of land conversion by L_{mean}. When perennial cropland is converted to another type of cropland, losses are reported in cropland remaining cropland. When perennial cropland is converted to non-cropland land uses, losses are reported in relevant land converted categories

Tiers 2 and 3

National level data at a finer scale, based on inventory studies or production and consumption studies according to different sources, including agricultural systems, can be used to estimate biomass loss. These can be obtained through a variety of methods, including estimating density (crown coverage) of woody vegetation from air photos (or high resolution satellite imagery) and ground-based measurement plots. Species composition, density and above-ground vs. below-ground biomass can vary widely for different cropland types and conditions and thus it may be most efficient to stratify sampling and survey plots by cropland types. General guidance on survey and sampling techniques for biomass inventories is given in Chapter 3, Annex 3A.3.

5.2.1.3 CHOICE OF ACTIVITY DATA

This section has an elaboration on the methods.

Activity data in this section refer to estimates of land areas of growing stock and harvested land with perennial woody crops. The area data are estimated using the approaches described in Chapter 3. They should be regarded as strata within the total cropland area (to keep land-use data consistent) and should be disaggregated depending on the tier used and availability of growth and loss factors. Examples of Cropland subcategories are given in updated Table 5.5.

UPDATED TABLE 5. 5 EXAMPLES OF PERENNIAL CROPLAND SUBCATEGORIES WHICH A COUNTRY MAY HAVE	
Broad subcategories	**Specific subcategories**
Fruit orchards	Mango, Citrus, Apple, Vine (Grape, kiwifruit), Shrub (berry)
Plantation crops	Rubber, Coconut, Oil palm, Coffee, Cacao, Christmas trees, Short-rotation coppice plantations
Agroforestry systems	Hedgerow cropping (alley cropping), Improved fallow, Multi-storey systems, Home gardens, Boundary planting, Windbreaks See Table 5.3 as well.

Tier 1

Under Tier 1, annual or periodic surveys are used in conjunction with the approaches outlined in Chapter 3 to estimate the average annual area of established perennial woody crops and the average annual area of perennial woody crops that are harvested or removed. The area estimates are further sub-divided into general climate regions or soil types to match the default biomass gain and loss values. Under Tier 1 calculations, international statistics such as FAO databases, and other sources can be used to estimate the area of land under perennial woody crops.

Tier 2

Under Tier 2, more detailed annual or periodic surveys are used to estimate the areas of land in different classes of perennial woody biomass crops. Areas are further classified into relevant sub categories such that all major combinations of perennial woody crop types and climatic regions are represented with each area estimate. These area estimates must match any country-specific biomass carbon increment and loss values developed for the Tier 2 method. If country-specific finer resolution data are only partially available, countries are encouraged to extrapolate to the entire land base of perennial woody crops using sound assumptions from best available knowledge.

Tier 3

Tier 3 requires high-resolution activity data disaggregated at sub-national to fine grid scales. Similar to Tier 2, land area is classified into specific types of perennial woody crops by major climate and soil categories and other potentially important regional variables (e.g., regional patterns of management practices). Furthermore, it is *good practice* to relate spatially explicit area estimates with local estimates of biomass increment, loss rates, and management practices to improve the accuracy of estimates.

5.2.1.4 CALCULATION STEPS FOR TIER 1 AND TIER 2

No Refinement

5.2.1.5 UNCERTAINTY ASSESSMENT

No Refinement

5.2.2 Dead organic matter

No refinement

5.2.3 Soil carbon

No Refinement in the Introduction

Cropland management modifies soil C stocks to varying degrees depending on how specific practices influence C input and output from the soil system (Paustian *et al*., 1997; Bruce *et al*., 1999; Ogle *et al*., 2005). The main management practices that affect soil C stocks in croplands are the type of residue management, tillage management, fertilizer management (both mineral fertilizers and organic amendments), choice of crop and intensity of cropping management (e.g., continuous cropping versus cropping rotations with periods of bare fallow), irrigation management, and mixed systems with cropping and pasture or hay in rotating sequences. In addition, drainage and cultivation of organic soils reduces soil C stocks (Armentano and Menges, 1986).

General information and guidance for estimating changes in soil C stocks are found in Section 2.3.3 of Chapter 2 (including equations). That section should be read before proceeding with specific guidelines dealing with Cropland soil C stocks. The total change in soil C stocks for Cropland is estimated using Equation 2.24 (Chapter 2), which combines the change in soil organic C stocks for mineral soils and organic soils; and stock changes associated with soil inorganic C pools (Tier 3 only). This section provides specific guidance for estimating soil organic C stock changes. Soil inorganic C is fully covered by Section 2.3.3.1.

To account for changes in soil C stocks associated with *Cropland Remaining Cropland*, countries need at a minimum, estimates of the Cropland area at the beginning and end of the inventory time period. If land-use and management data are limited, aggregate data, such as FAO statistics on Cropland, can be used as a starting point, along with expert knowledge about the approximate distribution of land management systems (e.g., medium, low and high input cropping systems, etc.). Cropland management classes must be stratified according to climate regions and major soil types, which can either be based on default or country-specific classifications. This can be accomplished with overlays of land use on suitable climate and soil maps.

5.1.1.1 5.2.3.1 CHOICE OF METHOD

This section contains further elaboration on methods, updates and new guidance.

Inventories can be developed using a Tier 1, 2, or 3 method, with each successive Tier requiring more detail and resources than the previous one. It is also possible that countries will use different tiers to prepare estimates for the separate subcategories of soil C (i.e., soil organic C stocks changes in mineral soils and organic soils, and stock changes associated with soil inorganic C pools). Decision trees are provided for mineral soils (Figure 2.5) and organic soils (Figure 2.6) in Section 2.3.3.1 (Chapter 2) to assist inventory compilers with selection of the appropriate tier for their soil C inventory.

Mineral soils

Tier 1

For mineral soils, the estimation method is based on changes in soil organic C stocks over a finite period following changes in management that impact soil organic C. Equation 2.25 (Chapter 2) is used to estimate change in soil organic C stocks in mineral soils by subtracting the C stock in the last year of an inventory time period (SOC_0) from the C stock at the beginning of the inventory time period ($SOC_{(0-T)}$) and dividing by the time dependence of the stock change factors (D). In practice, country-specific data on land use and management must be obtained and classified into appropriate land management systems (e.g., high, medium and low input cropping), including tillage management, and then stratified by IPCC climate regions and soil types. Soil organic C stocks (SOC) are estimated for the beginning and end of the inventory time period using default reference carbon stocks (SOC_{ref}) and default stock change factors (F_{LU}, F_{MG}, F_I).

Tier 2

Refining Application of the Default Equations

For Tier 2, the same basic equations are used as in Tier 1 (Equation 2.25), but country-specific information is incorporated to specify better the stock change factors and reference C stocks with more disaggregation of climate regions, soil types, and/or the land management classification.

Three-Pool Steady-State C Model

The three-pool steady-state soil C model is based on estimating C inputs to soils and applying soil carbon pool specific decomposition rates that are modified by given environmental conditions and management practices. This model embraces more of the heterogeneity in soils, by subdividing soil C pool into different rates of turnover, i.e., fast (Active Pool), intermediate (Slow Pool) , and long turnover times (Passive Pool).

Tier 3

Tier 3 approaches may use dynamic models and/or detailed soil C inventory measurements as the basis for estimating annual stock changes. Estimates from models are computed using coupled equations that estimate the net change of soil C. A variety of models exist (e.g., see reviews by McGill *et al.*, 1996; and Smith *et al.*, 1997). Key criteria in selecting an appropriate model include its capability of representing all of the relevant management practices/systems for croplands; model inputs (i.e., driving variables) are compatible with the availability of country-wide input data; and verification against experimental data.

A Tier 3 approach may also be developed using a measurement-based approach in which a monitoring network is sampled periodically to estimate soil organic C stock changes. A much higher density of benchmark sites will likely be needed than with models to represent adequately the combination of land-use and management systems, climate, and soil types. Additional guidance is provided in Section 2.3.3.1 of Chapter 2.

Organic soils

No Refinement. See 2013 Wetlands Supplement.

Biochar C Amendments to Mineral Soils

Tier 1

This methodology utilizes a top-down approach in which the total amount of biochar generated and added to mineral soil is used to estimate the change in soil organic C stocks. Use Equation 2.27 to estimate the change in C stock from biochar amendments in Chapter 2, Section 2.3.3.1, Volume IV.

Tier 2

Tier 2 methods use the same definitions and equations as Tier 1, but with country-specific factors. See Section 2.3.3.1, Chapter 2, Volume IV for more information.

Tier 3

Tier 3 methods can be used to account for GHG sources and sinks not captured in Tiers 1 or 2, such as priming, changes to N_2O or CH_4 fluxes from soils, and changes to net primary production. More information on Tier 3 methods is provided in Section 2.3.3.1 of Chapter 2, Volume IV.

5.2.3.2 CHOICE OF STOCK CHANGE AND EMISSION FACTORS

This section contains further elaboration on methods, updates and new guidance.

Mineral soils

Tier 1

Table 5.6 provides Tier 1 approach default stock change factors for land use (F_{LU}), input (F_I) and management (F_{MG}). The method and studies that were used to derive the default stock change factors are provided in Annex 5A.1 and References. The default time period for stock changes (D) is 20 years and management practice is assumed to influence stocks to a depth of 30 cm, which is also the depth for the reference soil C stocks in Table 2.3 (Chapter 2).

Tier 2

Refining Application of Default Equations

A Tier 2 approach entails the estimation of country-specific stock change factors. Derivation of input (F_I) and management factors (F_{MG}) are based on comparisons to medium input and intensive tillage, respectively, because they are considered the nominal practices in the IPCC default management classification (see Choice of Activity Data). It is *good practice* to derive values for a higher resolution classification of management, climate and soil types if there are significant differences in the stock change factors among more disaggregated categories based on an empirical analysis. Reference C stocks can also be derived from country-specific data in a Tier 2 approach. Additional guidance is provided in Chapter 2, Section 2.3.3.1.

Reference C stocks can also be derived from country-specific data in a Tier 2 approach. However, reference values must be consistent across land-use sectors (i.e., Forest Land, Cropland, Grassland, Settlements, Other land), which requires coordination among the various teams conducting soil C inventories for AFOLU.

The depth for evaluating soil C stock changes can also be extended with the Tier 2 method. This will require extending the depth of the reference C stocks (SOC_{REF}) and stock change factors for all land uses (i.e., F_{LU}, F_I, and F_{MG}) to ensure consistency. Variable depths between reference stocks and stock change factors are likely to introduce biases into the inventory estimates that are computed using Equation 2.25.

For the case of land use change to a system that is increasing in C, such as Croplands converted to Grasslands, a Tier 2 method may be a more accurate way to estimate the increase of soil C stocks to native levels. The Tier 1 method may overestimate soil C stock increases on an annual basis (e.g., Villarino et al., 2014).

Furthermore, inventories may be improved by estimating carbon stocks on a mass equivalency basis when deriving country-specific factors for F_{LU},. This is because the soil weight in a certain soil depth changes with the various operations associated with land use change, for example uprooting, land leveling, and rain compaction due to the disappearance of the cover of tree canopy. In addition, cropland soils usually tend to have relatively higher density than the soils in forest land and possibly grasslands or wetlands. Settlement management may also impact the soil bulk density. In such case, the comparison of the soil carbon stocks between the cropland, settlement, grassland, wetland, or forest land within the same depth is not appropriate. It is more robust to compare the carbon stock on an equivalent mass basis, with the stock change calculated on the same weight soil. This method is also recommended when the bulk density between cropland, grassland, wetland, settlement and forest land is remarkably different even if the site is within close proximity. However, it is important to realize that all measurements and associated stock change factors across all land uses must be on an equivalent mass basis if this method is applied. This will be challenging and possibly not even practical unless done comprehensively for all land uses.

Three-Pool Steady-State C Model

Default parameters are provided for the three-pool steady-state C pool equations (Chapter 2, Section 2.3.3.1, Table 2.4), but parameters may be revised if experimental data are available to test the model. The average lignin and nitrogen contents of the C input is also required to estimate the size of the three C pools (See Table 5.7).

Tier 3

Constant stock change rate factors *per se* are less likely to be estimated in favor of variable rates that more accurately capture land-use and management effects. See Chapter 2, Section 2.3.3.1 for further discussion.

Organic soils

No Refinement. See 2013 Wetlands Supplement.

Biochar C Amendments to Mineral Soils

Tier 1

Default emission factors are provided in Section 2.3.3.1, Chapter 2, Volume IV.

Tier 2

Tier 2 emission factors may be further disaggregated relative to the default factors based on variation in environmental conditions, such as the climate and soil types, in addition to variation associated with the biochar production methods. See Section 2.3.3.1, Chapter 2, Volume IV for more information.

Tier 3

Tier 3 methods are country-specific and may involve empirical or process-based models to account for a broader set of impacts of biochar amendments. More information on Tier 3 methods is provided in Section 2.3.3.1, Chapter 2, Volume IV.

UPDATED TABLE 5. 6 RELATIVE STOCK CHANGE FACTORS (FLU, FMG, AND FI) (OVER 20 YEARS) FOR DIFFERENT MANAGEMENT ACTIVITIES ON CROPLAND

Factor value type	Level	Temper-ature regime	Moist-ure regime[1]	IPCC defaults	Error[2,3]	Description
Land use (F_{LU})	Long-term culti-vated	Tem-perate/ Boreal	Dry	TBD	TBD	Represents area that has been continuously managed for >20 yrs, to predominantly annual crops. Input and tillage factors are also applied to estimate carbon stock changes. Land-use factor was estimated relative to use of full tillage and nominal ('medium") carbon input levels.
			Moist	TBD	TBD	
		Tropical	Dry	TBD	TBD	
			Moist/ Wet	TBD	TBD	
		Tropical montane[4]	n/a	TBD	TBD	
Land use (F_{LU})	Paddy rice	All	Dry and Moist/ Wet	TBD	TBD	Long-term (> 20 year) annual cropping of wetlands (paddy rice). Can include double-cropping with non-flooded crops. For paddy rice, tillage and input factors are not used.
Land use (F_{LU})	Peren-nial/ Tree Crop	All	Dry and Moist/ Wet	TBD	TBD	Long-term perennial tree crops such as fruit and nut trees, coffee and cacao.
Land use (F_{LU})	Set aside (< 20 yrs)	Tempe-rate/ Boreal and Tropical	Dry	TBD	TBD	Represents temporary set aside of annually cropland (e.g., conservation reserves) or other idle cropland that has been revegetated with perennial grasses.
			Moist/ Wet	TBD	TBD	
		Tropical montane	n/a	TBD	TBD	
Tillage (F_{MG})	Full	All	Dry and Moist/ Wet	TBD	TBD	Substantial soil disturbance with full inversion and/or frequent (within year) tillage operations. At planting time, little (e.g., <30%) of the surface is covered by residues.
Tillage (F_{MG})	Re-duced	Tem-perate/ Boreal	Dry	TBD	TBD	Primary and/or secondary tillage but with reduced soil disturbance (usually shallow and without full soil inversion). Normally leaves surface with >30% coverage by residues at planting.
			Moist	TBD	TBD	
		Tropical	Dry	TBD	TBD	
			Moist/ Wet	TBD	TBD	
		Tropical montane[4]	n/a	TBD	TBD	
Tillage (F_{MG})	No-till	Temperat e/ Boreal	Dry	TBD	TBD	Direct seeding without primary tillage, with only minimal soil disturbance in the seeding zone. Herbicides are typically used for weed control.
			Moist	TBD	TBD	
		Tropical	Dry	TBD	TBD	
			Moist/ Wet	TBD	TBD	
		Tropical montane[4]	n/a	TBD	TBD	

UPDATED - TABLE 5.6 (CONTINUED)
Relative stock change factors (FLU, FMG, AND FI) (over 20 years) for different management activities on cropland

Factor value type	Level	Temper-ature regime	Moist-ure regime[1]	IPCC defaults	Error[2,3]	Description
Input (F_I)	Low	Tem-perate/ Boreal	Dry	TBD	TBD	Low residue return occurs when there is due to removal of residues (via collection or burning), frequent bare-fallowing, production of crops yielding low residues (e.g., vegetables, tobacco, cotton), no mineral fertilization or N-fixing crops.
			Moist	TBD	TBD	
		Tropical	Dry	TBD	TBD	
			Moist/ Wet	TBD	TBD	
		Tropical montane[4]	n/a	TBD	TBD	
Input (F_I)	Med-ium	All	Dry and Moist/ Wet	TBD	TBD	Representative for annual cropping with cereals where all crop residues are returned to the field. If residues are removed then supplemental organic matter (e.g., manure) is added. Also requires mineral fertilization or N-fixing crop in rotation.
Input (F_I)	High with-out manure	Tem-perate/ Boreal and Tropical	Dry	TBD	TBD	Represents significantly greater crop residue inputs over medium C input cropping systems due to additional practices, such as production of high residue yielding crops, use of green manures, cover crops, improved vegetated fallows, irrigation, frequent use of perennial grasses in annual crop rotations, but without manure applied (see row below).
			Moist/ Wet	TBD	TBD	
		Tropical montane[4]	n/a	TBD	TBD	
Input (F_I)	High – with manure	Tem-perate/ Boreal and Tropical	Dry	TBD	TBD	Represents significantly higher C input over medium C input cropping systems due to an additional practice of regular addition of animal manure.
			Moist/ Wet	TBD	TBD	
		Tropical montane[4]	n/a	TBD	TBD	

TBD – To be determined based on literature review for second order draft. These updates to may also require some changes to the descriptions of practices. See Annex 5A1 for more information.

[1] Where data were sufficient, separate values were determined for temperate and tropical temperature regimes; and dry, moist, and wet moisture regimes. Temperate and tropical zones correspond to those defined in Chapter 3; wet moisture regime corresponds to the combined moist and wet zones in the tropics and moist zone in temperate regions.

[2] $\pm$ two standard deviations, expressed as a percent of the mean; where sufficient studies were not available for a statistical analysis to derive a default, uncertainty was assumed to be $\pm$ 50% based on expert opinion. NA denotes 'Not Applicable', where factor values constitute defined reference values, and the uncertainties are reflected in the reference C stocks and stock change factors for land use.

[3] This error range does not include potential systematic error due to small sample sizes that may not be representative of the true impact for all regions of the world.

[4] There were not enough studies to estimate stock change factors for mineral soils in the tropical montane climate region. As an approximation, the average stock change between the temperate and tropical regions was used to approximate the stock change for the tropical montane climate.

NEW GUIDANCE TABLE 5. 7 DEFAULT VALUES FOR NITROGEN AND LIGNIN CONTENTS IN CROPS FOR THREE-POOL STEADY-STATE C MODEL

Crops	N content of above-ground residues	N content of below-ground residues	Lignin content of above-ground residues	Lignin content of below-ground residues
Generic value for crops not indicated below	TBD	TBD	TBD	TBD
Generic Grains	0.006	0.009	TBD	TBD
Winter Wheat	0.006	0.009	TBD	TBD
Spring Wheat	0.006	0.009	TBD	TBD
Barley	0.007	0.014	TBD	TBD
Oats	0.007	0.008	TBD	TBD
Maize	0.007	0.007	TBD	TBD
Rye	0.005	0.011	TBD	TBD
Rice	0.007	TBD	TBD	TBD
Millet	0.007	TBD	TBD	TBD
Sorghum	0.007	0.006	TBD	TBD
Beans and Pulses	0.01	0.01	TBD	TBD
Soybeans	0.008	0.008	TBD	TBD
Potatoes and Tubers	0.019	0.014	TBD	TBD
Peanuts	0.016	TBD	TBD	TBD
Alfalfa and Legume Hay	0.027	0.019	TBD	TBD
Non-legume hay	0.015	0.012	TBD	TBD

TBD – To be determined based on literature review for second order draft. These updates to may also require some changes to the descriptions of practices.

5.2.3.3 CHOICE OF ACTIVITY DATA

This section contains further elaboration on methods, updates and new guidance.

Mineral soils

Tier 1

Cropland systems are classified by practices that influence soil C storage. The default management classification system is provided in Figure 5.1. Inventory compilers should use this classification to categorize management systems in a manner consistent with the default Tier 1 stock change factors. This classification may be further developed for Tiers 2 and 3 approaches. In general, practices that are known to increase C storage, such as irrigation, mineral fertilization, organic amendments, cover crops and high residue yielding crops, have higher inputs, while practices that decrease C storage, such as residue burning/removal, bare fallow, and low residue crop varieties, have lower inputs. These practices are used to categorize management systems and then estimate the change in soil organic C stocks. Practices should not be considered that are used in less than 1/3 of a given cropping sequence (i.e., crop rotation), which is consistent with the classification of experimental data used to estimate the default stock change factors. Rice production, perennial croplands, and set-aside lands (i.e., lands removed from production) are considered unique management systems (see below).

Each of the annual cropping systems (low input, medium input, high input, and high input w/organic amendment) are further subdivided based on tillage management. Tillage practices are divided into no-till (direct seeding without primary tillage and only minimal soil disturbance in the seeding zone; herbicides are typically used for weed control), reduced tillage (primary and/or secondary tillage but with reduced soil disturbance that is usually shallow and without full soil inversion; normally leaves surface with >30% coverage by residues at planting) and full tillage (substantial soil disturbance with full inversion and/or frequent, within year tillage operations, while leaving <30% of the surface covered by residues at the time of planting). It is *good practice* only to consider reduced and no-till if they are used continuously (every year) because even an occasional pass with a full tillage implement will significantly reduce the soil organic C storage expected under the reduced or no-till regimes (Pierce *et al*., 1994; Smith *et al*., 1998). Assessing the impact of rotational tillage systems (i.e., mixing reduced, no-till and/or full tillage practices) on soil C stocks will require a Tier 2 method.

The main types of land-use activity data are: i) aggregate statistics (Approach 1), ii) data with explicit information on land-use conversions but without specific geo-referencing (Approach 2), or iii) data with explicit information on land-use conversions and geo-referencing (Approach 3), such as land-use and management inventories making up a statistically-based sample of a country's land area (see Chapter 3 for discussion of approaches). At a minimum, globally available land-use and crop production statistics, such as FAO databases (http://faostat.fao.org/), provide annual compilations of total land area by major land-uses, select management data (e.g., irrigated vs. non-irrigated cropland), land area in 'perennial' crops (i.e., vineyards, perennial herbaceous crops, and tree-based crops such as orchards) and annual crops (e.g., wheat, rice, maize, sorghum, etc.). FAO databases would be an example of aggregate data (Approach 1).

Management activity data supplement the land-use data, providing information to classify management systems, such as crop types and rotations, tillage practices, irrigation, manure application, residue management, etc. These data can also be aggregate statistics (Approach 1) or information on explicit management changes (Approach 2 or 3). Where possible, it is *good practice* to determine the specific management practices for land areas associated with cropping systems (e.g., rotations and tillage practice), rather than only area by crop. Remote sensing data are a valuable resource for land-use and management activity data, and potentially, expert knowledge is another source of information for cropping practices. It is *good practice* to elicit expert knowledge using methods provided in Volume 1, Chapter 2 (eliciting expert knowledge).

National land-use and resource inventories, based on repeated surveys of the same locations, constitute activity data gathered using Approach 2 or 3, and have some advantages over aggregated land-use and cropland management data (Approach 1). Time series data can be more readily associated with a particular cropping system (i.e., combination of crop type and management over a series of years), and the soil type can be determined by sampling or by referencing the location to a suitable soil map. Inventory points that are selected based on an appropriate statistical design also enable estimates of the variability associated with activity data, which can be used as part of a formal uncertainty analysis. An example of a survey using Approach 3 is the National Resource Inventory in the U.S. (Nusser and Goebel, 1997).

Activity data require additional in-country information to stratify areas by climate and soil types. If such information has not already been compiled, an initial approach would be to overlay available land cover/land-use maps (of national origin or from global datasets such as IGBP_DIS) with soil and climate maps of national origin or global sources, such as the FAO Soils Map of the World and climate data from the United Nations Environmental Program. A detailed description of the default climate and soil classification schemes is provided in Chapter 3, Annex 3A.5. The soil classification is based on soil taxonomic description and textural data, while climate regions are based on mean annual temperatures and precipitation, elevation, occurrence of frost, and potential evapotranspiration.

Figure 5. 1 Classification scheme for cropping systems. In order to classify cropland management systems, the inventory compiler should start at the top and proceed through the diagram answering questions (move across branches if answer is yes) until reaching a terminal point on the diagram. The classification diagram is consistent with default stock change factors in Table 5.5. C input classes (i.e., low, medium, high and high with organic amendment) are further subdivided by tillage practice.

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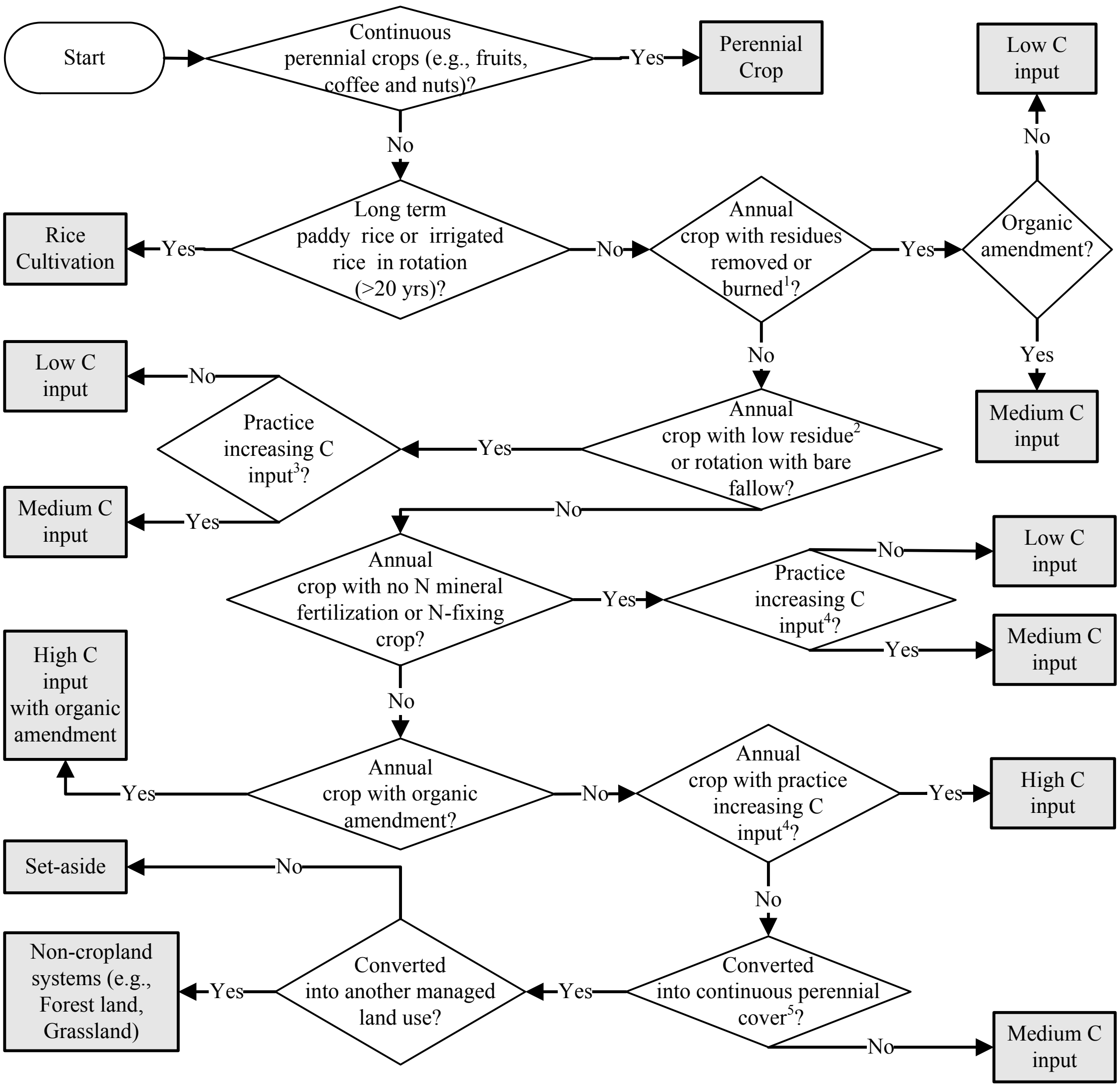


Note:
1: Does not typically include grazing of residues in the field.
2: e.g. cotton, vegetables and tobacco.
3: Practices that increase C input above the amount typically generated by the low residues yielding varieties such as using organic amendments, cover crops/green manures, and mixed crop/grass systems.
4: Practices that increase C input by enhancing residue production, such as using irrigation, cover crops/green manures, vegetated fallows, high residue yielding crops, and mixed crop/grass systems.
5 Perennial cover without frequent harvest.
Note: Only consider practices, such as irrigation, residue burning/removal, mineral fertilizers, N-fixing crops, organic amendment, cover crops/green manures, low residue crop, or fallow, if used in at least 1/3 of cropping rotation sequence.

Tier 2

Refining Application of Default Equations

Tier 2 approaches are likely to involve a more detailed stratification of management systems than in Tier 1 (see Figure 5.1) if sufficient data are available. This can include further subdivisions of annual cropping input categories (i.e., low, medium, high, and high with amendment), rice cultivation, perennial cropping systems, and set-asides. It is *good practice* to further subdivide default classes based on empirical data that demonstrates significant differences in soil organic C storage among the proposed categories. In addition, Tier 2 approaches can involve a finer stratification of climate regions and soil types.

For Tier 2, the specific definitions of management and input factors are typically made to match available activity data on how an activity affects C stocks. For example, if a country has management factors related to specific tillage practices that involve a mix of intensities over time, then the country will also need activity data on those specific tillage practices to apply the country-specific factors.

Three-Pool Steady-State C Model

This method requires soil C input data based on the amount of biomass that is converted to dead organic matter annually. This rate will vary depending on the crop production, management activity, and other environmental variables. Removals or reductions in dead organic matter are subtracted from the C input amount, which could occur with livestock grazing, grassland burning, or harvesting of grass for feed or bioenergy. Additions of C, particularly organic amendments such as manure, are included in the estimate of C input.

It is good practice to estimate C input using country-specific methods in order to produce more accurate estimates. If country-specific methods are not available, Equation 5.1 can be used to estimate C inputs with factors provided in Section 11.2.1.2 of Chapter 11, Volume 4 (See Section 11.2.1.2 for more information).

Equation 5. 1 Cropland litter carbon input for three-pool steady-state C model

$$C_{input} = \sum_{T} \left[AGR_{(T)} * \left(1 - Frac_{Remove(T)} - \left(Frac_{Burnt(T)} * C_f\right)\right] + \left[BGR_{(T)}\right]$$

$$AGR_{(T)} = Crop_{(T)} * R_{AG(T)} * Area_{(T)} * Frac_{Renew(T)}$$

$$BGR_{T} = Crop_{T} * \left(1 + R_{AG(T)}\right) * R{:}S_{(T)} * Area_{(T)} * Frac_{Renew(T)}$$

Where:

C_{input} = annual amount of N in crop residues (above and below ground), including N-fixing crops, and from forage/pasture renewal, returned to soils annually, kg N yr^{-1}

$AGR_{(T)}$ = annual total amount of above-ground crop residue for crop *T*, kg d.m. ha^{-1}. (Use factors in Table 11.2, Chapter 11, or alternatively, the amount can be calculated using the method and data in Table 11.3, Chapter 11)

$Frac_{Remove(T)}$ = fraction of above-ground residues of crop *T* removed annually for purposes such as feed, bedding and construction, dimensionless. Survey of experts in country is required to obtain data. If data for $Frac_{Remove}$ are not available, assume no removal

$Frac_{Burnt(T)}$ = fraction of annual harvested area of crop *T* burnt, dimensionless

C_f = combustion factor (dimensionless) (refer to Chapter 2, Table 2.7)

$BGR_{(T)}$ = annual total amount of belowground crop residue for crop *T*, kg d.m. ha^{-1}

$Crop_{(T)}$ = harvested annual dry matter yield for crop *T*, kg d.m. ha^{-1}

$R_{AG(T)}$ = ratio of above-ground residues dry matter ($AG_{DM(T)}$) to harvested yield for crop *T* ($Crop_{(T)}$), kg d.m. $(kg\ d.m.)^{-1}$, (Table 11.2)

$Area_{(T)}$ = total annual area harvested of crop *T*, ha yr^{-1}

$Frac_{Renew\,(T)}$ = fraction of total area under crop *T* that is renewed annually [1], dimensionless. For countries where pastures are renewed on average every X years, $Frac_{Renew}$ = 1/X. For annual crops $Frac_{Renew}$ = 1

$R{:}S_{(T)}$ = ratio of below-ground root biomass to above-ground biomass for crop *T*, kg d.m. (kg d.m.)$^{-1}$, (Table 11.2)

T = crop or forage type

Data on crop yield statistics (yields and area harvested, by crop) may be obtained from national sources. If such data are not available, FAO publishes data on crop production: (http://faostat.fao.org/). Tillage management data are also required (proportion of full tillage, reduced tillage and no-till), and irrigation data for any lands that are provided supplement water (proportion of land). Monthly average temperature, precipitation and potential evapotranspiration is needed for each grid cell or region. This information is available from global datasets, such as the CRU climate dataset (https://crudata.uea.ac.uk/cru/data/hrg/), if country-specific data are not available. The average sand content is needed for each grid cell or region, which is available from Harmonized World Soil Database (http://webarchive.iiasa.ac.at/Research/LUC/External-World-soil-database/HTML/).

Tier 3

For application of dynamic models and/or a direct measurement-based inventory in Tier 3, similar or more detailed data on the combinations of climate, soil, topographic and management data are needed, relative to the Tiers 1 and 2 methods, but the exact requirements will depend on the model or measurement design.

Organic soils

No Refinement. See 2013 Wetlands Supplement.

Biochar C Amendments to Mineral Soils

Tier 1

The activity data required for the Tier 1 method includes the total quantities of biochar distributed for amendment to mineral soils. These data must be disaggregated by production type, where production type is defined as a process utilizing a specific feedstock type, and a specific conversion process (gasification, or high-, medium-, or low-temperature pyrolysis; Tables 2.4 and 2.5). In case data on the temperature of pyrolysis are unavailable, default factors for uncontrolled or unspecified pyrolysis temperatures are provided in Section 2.3.3.1 of Chapter 2, Volume IV. Changes in soil C associated with biochar amendments is considered to occur where it is incorporated into soil. However, due to the distributed nature of the land sector in which this can take place, inventory compilers may not have access to data on when or where biochar C amendments occur. Therefore, for the purposes of Tier 1 method, inventory compilers can rely on centralized records from biochar producers, importers, exporters or distributors, recording the quantity of biochar that has been provided to the land use sector for use as a soil amendment in the country. Note that exported biochar is not included in the total amount of biochar amended to soils in the country. Inventory compilers may further disaggregate amendments by land use if the data are available.

Tier 2

Tier 2 methods have the same activity data requirements as Tier 1 (quantities of biochar distributed for incorporation into mineral soils, disaggregated by production type). Additionally, activity data on the amount of biochar amendments may be disaggregated by climate zones and/or soil types if country-specific factors are disaggregated by these environmental variables. The additional climate and soil activity data may be obtained with a survey of biochar distributors and land managers.

Tier 3

The additional activity data required to support a Tier 3 method will depend on which processes are represented and environmental variables that are required as input to the model. Priming, soil GHG emissions, and plant production responses to biochar all vary with biochar type, climate, and soil type. Furthermore, soil GHG emissions and plant production responses also vary with crop type and management. Therefore, Tier 3 methods may require environmental data on climate zones, soil types, crop types and crop management systems (such as nitrogen fertilizer application

[1] This term is included in the equation to account for N release and the subsequent increases in N_2O emissions (e.g., van der Weerden *et al.*, 1999; Davies *et al.*, 2001), from renewal/cultivation of grazed grass or grass/clover pasture and other forage crops.

rates, and whether soils are flooded for paddy rice production), in addition to the amount of biochar amendments in each of the individual combinations of strata for the environmental variables. More detailed activity data specifying the process conditions for biochar production or the physical and chemical characteristics of the biochar may also be required (such as surface area, cation exchange capacity, pH, and ash content).

5.2.3.4 CALCULATION STEPS FOR TIER 1

This section will be updated for the second order draft based on new factors, and also will provide new guidance.

Mineral soils

The steps for estimating SOC_0 and $SOC_{(0-T)}$ and net soil C stock change per ha for *Cropland Remaining Cropland* on mineral soils are as follows:

Step 1: Organize data into inventory time periods based on the years in which activity data were collected (e.g., 1990 to 1995, 1995 to 2000, etc.)

Step 2: Determine the amount *Cropland Remaining Cropland* by mineral soil types and climate regions in the country at the beginning of the first inventory time period. The first year of the inventory time period will depend on the time step of the activity data (0-T; e.g., 5, 10 or 20 years ago).

Step 3: Classify each Cropland into the appropriate management system using Figure 5.1.

Step 4: Assign a native reference C stock values (SOC_{REF}) from Table 2.3 based on climate and soil type.

Step 5: Assign a land-use factor (F_{LU}), management factor (F_{MG}) and C input levels (F_I) to each Cropland based on the management classification (Step 2). Values for F_{LU}, F_{MG} and F_I are given in Table 5.6.

Step 6: Multiply the factors (F_{LU}, F_{MG}, F_I) by the reference soil C stock (SOC_{REF}) to estimate an 'initial' soil organic C stock ($SOC_{(0-T)}$) for the inventory time period.

Step 7: Estimate the final soil organic C stock (SOC_0) by repeating Steps 1 to 5 using the same native reference C stock (SOC_{REF}), but with land-use, management and input factors that represent conditions for each cropland in the last (year 0) inventory year.

Step 8: Estimate the average annual change in soil organic C stocks for *Cropland Remaining Cropland* ($\Delta C_{Mineral}$) by subtracting the 'initial' soil organic C stock ($SOC_{(0-T)}$) from the final soil organic C stock (SOC_0), and then dividing by the time dependence of the stock change factors (i.e., 20 years using the default factors). If an inventory time period is greater than 20 years, then divide by the difference in the initial and final year of the time period.

Step 9: Repeat steps 2 to 8 if there are additional inventory time periods (e.g., 1990 to 2000, 2001 to 2010, etc.).

A numerical example is given below for *Cropland Remaining Cropland* on mineral soils, using Equation 2.25 and default reference C stocks (Table 2.3) and stock change factors (Table 5.6).

Example: The following example shows calculations for aggregate areas of cropland soil carbon stock change. In a warm temperate wet climate on Mollisol soils, there are 1Mha of permanent annual cropland. The native reference carbon stock (SOCref) for the region is 88 tonnes C ha-1. At the beginning of the inventory calculation period (in this example, 10 yrs earlier in 1990), the distribution of cropland systems were 400,000 ha of annual cropland with low carbon input levels and full tillage and 600,000 ha of annual cropland with medium input levels and full tillage. Thus, initial soil carbon stocks for the area were: 400,000 ha ● (88 tonnes C ha-1 ● 0.69 ● 1 ● 0.92) + 600,000 ha ● (88 tonnes C ha-1 ● 0.69 ● 1 ● 1) = 58.78 million tonnes C. In the last year of the inventory time period (in this example, the last year is 2000), there are: 200,000 ha of annual cropping with full tillage and low C input, 700,000 ha of annual cropping with reduced tillage and medium C input, and 100,000 ha of annual cropping with no-till and medium C input. Thus, total soil carbon stocks in the inventory year are: 200,000 ha ● (88 tonnes C ha-1 ● 0.69 ● 1 ● 0.92) + 700,000 ha ● (88 tonnes C ha-1 ● 0.69 ● 1.08 ● 1) + 100,000 ha ● (88 tonnes C ha-1 ● 0.69 ● 1.15 ● 1) = 64.06 million tonnes C. Thus, the average annual stock change over the period for the entire area is: 64.06 – 58.78 = 5.28 million tonnes/20 yr = 264,000 tonnes C per year soil C stock increase (Note: 20 years is the time dependence of the stock change factor, i.e., factor represents annual rate of change over 20 years).

Organic soils

No Refinement. See 2013 Wetlands Supplement.

Biochar C Amendments to Mineral Soils

Will be provided in second order draft after factors are derived.

5.2.3.5 UNCERTAINTY ASSESSMENT

No Refinement

5.2.4 Non-CO_2 greenhouse gas emissions from biomass burning

No Refinement

5.3 LAND CONVERTED TO CROPLAND

No Refinement in the Introduction

5.3.1 Biomass

5.3.1.1 CHOICE OF METHOD

This section provides elaboration on how to calculate ΔC_G.

This section provides guidance on methods for calculating carbon stock change in biomass due to the conversion of land from natural conditions and other uses to Cropland, including deforestation and conversion of pasture and grazing lands to Cropland. The methods require estimates of carbon in biomass stocks prior to and following conversion, based on estimates of the areas of lands converted during the period between land-use surveys. As a result of conversion to Cropland, it is assumed (in Tier 1) that the dominant vegetation is removed entirely leading to emissions, resulting in near zero amounts of carbon remaining in biomass. Some type of cropping system is planted soon thereafter increasing the amount of carbon stored in biomass. The difference between initial and final biomass carbon pools is used to calculate carbon stock change from land-use conversion; and in subsequent years accumulations and losses in perennial woody biomass in Cropland are counted using methods in Section 5.2.1 (Cropland Remaining Cr*opland*).

It is *good practice* to consider all carbon pools (i.e., above ground and below ground biomass, dead organic matter, and soils) in estimating changes in carbon stocks in *Land Converted to Cropland*. Currently, there is insufficient information to provide a default approach with default parameters to estimate carbon stock change in dead organic matter (DOM) pools[2]. DOM is unlikely to be important except in the year of conversion. It is assumed that there will be no DOM in Cropland. In addition, the methodology below considers only carbon stock change in above-ground biomass since limited data are available on below-ground carbon stocks in perennial Cropland.

The *IPCC Guidelines* describe increasingly sophisticated alternatives that incorporate greater detail on the areas of land converted, carbon stocks on lands, and loss of carbon resulting from land conversions. It is g*ood practice* to adopt the appropriate tier depending on key source analysis, data availability and national circumstances. All countries should strive for improving inventory and reporting approaches by advancing to the highest tier possible given national circumstances. It is *good practice* for countries to use a Tier 2 or Tier 3 approach if carbon emissions and removals in *Land Converted to Cropland* is a key category and if the sub-category of biomass is considered significant based on principles outlined in Volume 1, Chapter 4. Countries should use the decision tree in Figure 1.3 to help with the choice of method. *Land Converted to Cropland* is likely to be a key category for many countries and further biomass is likely to be a key source.

Tier 1

The Tier 1 method follows the approach in Chapter 4 (Forest Land) where the amount of biomass that is cleared for cropland is estimated by multiplying the area converted in one year by the average carbon stock in biomass in the Forest Land or Grassland prior to conversion. It is *good practice* to account completely for all land conversions to Cropland. Thus, this section elaborates on the method such that it includes different initial uses, including but not limited to forests.

Equation 2.15 in Chapter 2 summarises the major elements of a first-order estimation of carbon stock change from land-use conversion to Cropland. Average carbon stock change on a per hectare basis is estimated for each type of conversion. The average carbon stock change is equal to the carbon stock change due to the removal of biomass from the initial land use (i.e., carbon in biomass immediately after conversion minus the carbon in biomass prior to conversion), plus carbon stocks from one year of growth in Cropland following conversion. It is necessary to account only for any woody vegetation that replaces the vegetation that was cleared during land-use conversion. The *GPG-LULUCF* combines carbon in biomass after conversion and carbon in biomass that grows on the land following

[2] Any litter and dead wood pools (estimated using the methods described in Chapter 2, Section 2.3.2) should be assumed oxidized following land conversion.

conversion into a single term. In this method, they are separated into two terms, B_{AFTER} and ΔC_G to increase transparency.

As described in section 5.3.1.1., at Tier 1, carbon stocks in biomass immediately after conversion (B_{AFTER}) are assumed to be zero, since the land is cleared of all vegetation before planting crops. Average carbon stock change per hectare for a given land-use conversion is multiplied by the estimated area of lands undergoing such a conversion in a given year. In subsequent years, change in biomass of annual crops is considered zero because carbon gains in biomass from annual growth are offset by losses from harvesting. Changes in biomass of perennial woody crops are counted following the methodology in Section 2.3.1.1 (Change in carbon stocks in biomass in land remaining in a land-use category) and Section 5.2.1 (Change in carbon stocks in biomass in cropland remaining cropland). Thus, carbon gain of an annual crop is estimated only for the first year following a conversion, whereas, carbon gains and losses of perennial woody crop may also occur in subsequent years up to 20 years (at maximum).

The default assumption for Tier 1 is that all carbon in biomass removed is lost to the atmosphere through burning or decay processes either on-site or off-site. Tier 1 calculations do not differentiate immediate emissions from burning and other conversion related losses.

Tier 2

The Tier 2 calculations are structurally similar to Tier 1, with the following distinctions. First, Tier 2 relies largely on country-specific estimates of the carbon stocks in initial and final land uses rather than the default data. Area estimates for *Land Converted to Cropland* are disaggregated according to original vegetation (e.g., from Forest Land or Grassland) at finer spatial scales to capture regional and crop systems variations in country-specific carbon stocks values.

Second, Tier 2 may modify the assumption that carbon stocks immediately following conversion are zero. This enables countries to take into account land-use transitions where some, but not all, vegetation from the original land use is removed.

Third, under Tier 2, it is *good practice* to apportion carbon losses to burning and decay processes if applicable. Emissions of carbon dioxide occur as a result of burning and decay in land-use conversions. Further, non-CO_2 trace gas emissions occur as a result of burning. By partitioning losses to burning and decay, countries can also calculate non-CO_2 trace gas emissions from burning (Section 5.3.4).

The immediate impacts of land conversion activities on the five carbon stocks can be summarized in a disturbance matrix, which describes the retention, transfers and releases of carbon in the pools in the original ecosystem following conversion to Cropland. A disturbance matrix defines for each pool the proportion that remains in that pool and the proportion that is transferred to other pools. A small number of transfers are possible, and are outlined in a disturbance matrix in Table 5.9. The disturbance matrix ensures consistency of the accounting of all carbon pools.

Biomass transfers to dead wood and litter can be estimated using Equation 2.20.

Tier 3

The Tier 3 method is similar to Tier 2, with the following distinctions: i) rather than relying on average annual rates of conversion, countries can use direct estimates of spatially disaggregated areas converted annually for each initial and final land use; ii) carbon densities and soil carbon stock change are based on locally specific information, which makes possible a dynamic link between biomass and soil; and iii) biomass volumes are based on actual inventories. The transfer of biomass, to dead wood and litter following land-use conversion can be estimated using Equation 2.20.

Table 5. 8 ***Text to be provided in SOD***

TABLE 5. 9 EXAMPLE OF A SIMPLE DISTURBANCE MARTRIX (TIER 2) FOR THE IMPACTS OF LAND CONVERSION ACTIVITIES ON CARBON POOLS

To / From	Above-ground biomass	Below-ground biomass	Dead wood	Litter	Soil organ-ic matter	Harvest-ed wood products	Atmo-sphere	Sum of row (must equal 1)
Above-ground biomass								
Below-ground biomass								
Dead wood								
Litter								
Soil organic matter								

Enter the proportion of each pool on the left side of the matrix that is transferred to the pool at the top of each column. All of the pools on the left side of the matrix must be fully accounted, so the values in each row must sum to 1.

Impossible transitions are blacked out.

5.3.1.2 CHOICE OF EMISSION FACTORS

This section provides elaboration on methods and updates.

The emission/removal factors needed for the default method are: carbon stocks before conversion in the initial land use and after conversion to Cropland; and growth in biomass carbon stock from one year of cropland growth.

Tier 1

Default biomass carbon stock in initial land-use categories (B_{BEFORE}) mainly Forest Land and Grassland are provided in Updated Table 5.10. Initial land-use based carbon stocks should be obtained for different Forest Land or Grassland categories based on biome type, climate, soil management systems, etc. It is assumed that all biomass is cleared when preparing a site for cropland use, thus, the default for B_{AFTER} is 0 tonne C ha^{-1}.

In addition, a value is needed for carbon stocks after one year of growth in crops planted after conversion (ΔC_G). Updated Table 5.11 provides general defaults for ΔC_G while updated table 5.3 provides defaults for specific crops. Separate defaults are provided for annual non-woody crops and perennial woody crops. For lands planted in annual crops, the default value of ΔC_G is [5.0] [4.7] tonnes of C per hectare, based on the original *IPCC Guidelines* recommendation of 10 tonnes of dry biomass per hectare (dry biomass has been converted to tonnes carbon in Table 5.11). The total accumulation of carbon in perennial woody biomass will, over time, exceed that of the default carbon stock for annual cropland. However, default values provided in this section are for one year of growth immediately following conversion, which usually give lower carbon stocks for perennial woody crops compared to annual crops.

UPDATED TABLE 5. 10 DEFAULT BIOMASS CARBON STOCKS REMOVED DUE TO LAND CONVERSION TO CROPLAND		
Land-use category	**Carbon stock in biomass before conversion (B_{Before}) (tonnes C ha^{-1})**	**Error range #**
Forest Land	See Chapter 4 Tables 4.7 to 4.12 for carbon stocks in a range of forest types by climate regions. Stocks are in terms of dry matter. Multiply values by a carbon fraction (CF) in Table 4.3 consistent with what used in forest land estimation to convert dry matter to carbon.	See Section 4.3 (Land Converted to Forest Land)
Grassland	See Chapter 6 Table 6.4 for carbon stocks in a range of grassland types by climate regions. Multiply default carbon fraction (CF) 0.47 (for herbaceous biomass for Grassland, see page 6.29, Chapter 6 of the *2006 guidelines* to convert dry matter to carbon.	± 75% *[This range may change based on updated Table 6.4]*
# Represents a nominal estimate of error, equivalent to two times standard deviation, as a percentage of the mean.		

UPDATED TABLE 5. 11 DEFAULT BIOMASS CARBON STOCKS PRESENT ON LAND CONVERTED TO CROPLAND IN THE YEAR FOLLOWING CONVERSION					
Crop type by climate region	**Ecological zone**	**Continent**	**Cropping system**	**Carbon stock in biomass after one year (ΔC_G) (tonnes C ha^{-1})**	**Error range#**
Annual cropland	All	All	Annual cropland	[5.0][4.7]	± 75%
[others]	TBD	TBD	TBD	TBD	TBD
Perennial cropland					
Tropical	Highland	All	General perennial agroforestry	3.9	± 75%
Tropical	Dry	All	General perennial agroforestry	2.6	± 75%
Tropical	Moist	All	General perennial agroforestry	6.1	± 75%
Tropical	Wet	All	General perennial agroforestry	10.0	± 75%
Temperate and Subtropical	All	All	General perennial cropland	TBD	TBD
# Represents a nominal estimate of error, equivalent to two times standard deviation, as a percentage of the mean. *[Placeholder:Table 5.11 will be updated in the SOD consistent with default values in updated tables 5.1 to 5.4 for perennial crop and relevant tables in chapter 2 (Table 2.4 and Table 2.6) and chapter 11(Table 11.2) for annual crop.]*					

Tier 2

Tier 2 methods should include some country-specific estimates for biomass stocks and removals due to land conversion, and also include estimates of on-site and off-site losses due to burning and decay following land conversion to Cropland. These improvements can take the form of systematic studies of carbon content and emissions and removals associated with land uses and land-use conversions within the country and a re-examination of default assumptions in light of country-specific conditions.

Default parameters for emissions from burning and decay are provided. However, countries are encouraged to develop country-specific coefficients to improve the accuracy of estimates. The *IPCC Guidelines* use a general default of 0.5 for the proportion of biomass burnt on-site for both Forest Land and Grassland conversions. Research studies suggest that the fraction is highly variable and could be as low as 0.2 (Fearnside, 2000; Barbosa and Fearnside, 1996; and Fearnside, 1990). Updated default proportions of biomass burnt on-site are provided in Chapter 4 (Forest Land) for a range of forest vegetation classes. These defaults should be used for transitions from Forest Land to Cropland. For non-forest initial land uses, the default proportion of biomass left on-site and burnt is 0.35. This default takes into consideration research, which suggests the fraction should fall within the range 0.2 to 0.5 (e.g., Fearnside, 2000; Barbosa and Fearnside, 1996; and Fearnside, 1990). It is *good practice* for countries to use 0.35 or another value within this range, provided that the rationale for the choice is documented. There is no default value for the amount of biomass taken off-site and burnt; countries will need to develop a proportion based on national data sources. In

Chapter 4 (Forest Land), the default proportion of biomass oxidized as a result of burning is 0.9, as originally stated in the *GPG-LULUCF*.

The method for estimating emissions from decay assumes that all biomass decays over a period of 10 years. For reporting purposes countries have two options: 1) report all emissions from decay in one year, recognizing that in reality they occur over a 10 year period, and 2) report all emission from decay on an annual basis, estimating the rate as one tenth of the totals. If countries choose the latter option, they should add a multiplication factor of 0.10 to the equation.

Tier 3

Under Tier 3, all parameters should be country-defined using measurements and monitoring for more accurate values rather than the defaults. Process based models and decay functions can also be used.

5.3.1.3 CHOICE OF ACTIVITY DATA

This section provides an elaboration clarifying the activity data required for carbon gain estimation.

All tiers require estimates of land areas converted to Cropland. The same area estimates should be used for both biomass and soil C calculations on *Land Converted to Cropland*. Higher tiers require greater specificity of areas. At a minimum, the area of Forest Land and natural Grassland converted to Cropland should be identified separately for all tiers. This implies at least some knowledge of the land uses prior to conversion. This may also require expert judgment if Approach 1 in Chapter 3 of these guidelines is used for land area identification.

Tier 1

Separate estimates are required of areas converted to Cropland from initial land uses (i.e., Forest Land, Grassland, Settlements, etc.) to final crop land type (i.e., annual or perennial) ($A_{TO\ OTHERS}$). For example, countries should estimate separately the area of tropical moist forest converted to annual cropland, tropical moist forest converted to perennial cropland, tropical moist Grassland converted to perennial cropland, etc. Although, to allow other pools to equilibrate and for consistency with land area estimation overall, land areas should remain in the conversion category for 20 years (or other period reflecting national circumstances) following conversion. The methodology assumes that area estimates are based on a one-year time frame, which is likely to require estimation on the basis of average rates on land-use conversion, determined by measurements estimates made at longer intervals. If countries do not have these data, partial samples may be extrapolated to the entire land base or historic estimates of conversions may be extrapolated over time based on the judgement of country experts. Under Tier 1 calculations, international statistics such as FAO databases, *IPCC GPG Reports* and other sources, supplemented with sound assumptions, can be used to estimate the area of *Land Converted to Cropland* from each initial land use. For higher tier calculations, country-specific data sources are used to estimate all possible transitions from initial land use to final crop type. For perennial woody cropland, the total area of planted perennial woody crops for the age classes within the maturing/harvesting cycle (up to 20 years) is required to estimate all biomass carbon change (ΔC_G). See section 5.2.1.3 for details.

Tier 2

It is *good practice* for countries to use actual area estimates for all possible transitions from initial land use to final crop type. Full coverage of land areas can be accomplished either through analysis of periodic remotely sensed images of land-use and land cover patterns, through periodic ground-based sampling of land-use patterns, or hybrid inventory systems. If finer resolution country-specific data are partially available, countries are encouraged to use sound assumptions from best available knowledge to extrapolate to the entire land base. Historic estimates of conversions may be extrapolated over time based on the judgment of country experts.

Tier 3

Activity data used in Tier 3 calculations should be a full accounting of all land-use transitions to Cropland and be disaggregated to account for different conditions within a country. Disaggregation can occur along political (county, province, etc.), biome, climate, or on a combination of such parameters. In many cases, countries may have information on multi-year trends in land conversion (from periodic sample-based or remotely sensed inventories of land use and land cover). Periodic land-use change matrix need to be developed giving the initial and final land-use areas at disaggregated level based on remote sensing and field surveys.

5.1.1.2 CALCULATION STEPS FOR TIER 1 AND TIER 2

No Refinement

5.1.1.3 UNCERTAINTY ASSESSMENT

No Refinement

5.3.2 Dead Organic Matter

No Refinement

5.3.3 Soil carbon

No Refinement in the Introduction

Land is typically converted to Cropland from native lands, managed Forest Land and Grassland, but occasionally conversions can occur from Wetlands and seldom Settlements. Regardless of soil type (i.e., mineral or organic), the conversion of land to Cropland will, in most cases, result in a loss of soil C for some years following conversion (Mann, 1986; Armentano and Menges, 1986; Davidson and Ackerman, 1993). Possible exceptions are irrigation of formerly arid lands and conversion of degraded lands to Cropland.

General information and guidance for estimating changes in soil C stocks are provided in Section 2.3.3 of Chapter 2 (including equations), and that section needs to be read before proceeding with a consideration of specific guidelines dealing with cropland soil C stocks. The total change in soil C stocks for *Land Converted to Cropland* is estimated using Equation 2.24 (Chapter 2), which combines the change in soil organic C stocks (SOC stocks) for mineral soils and organic soils; and stock changes associated with soil inorganic C pools (Tier 3 only). This section provides specific guidance for estimating soil organic C stock changes; see Section 2.3.3.1 for discussion on soil inorganic C (no additional guidance is provided in the Cropland section below).

To account for changes in soil C stocks associated with *Land Converted to Cropland*, countries need to have, at a minimum, estimates of the areas of *Land Converted to Cropland* during the inventory time period. If land-use and management data are limited, aggregate data, such as FAO statistics, can be used as a starting point, along with knowledge of country experts of the approximate distribution of land-use types being converted and their associated management. If the previous land uses and conversions are not unknown, SOC stocks changes can still be computed using the methods provided in *Cropland Remaining Cropland*, but the land base area will likely be different for croplands in the current year relative to the initial year in the inventory. It is critical, however, that the total land area across all land-use sectors be equal over the inventory time period (e.g., 7 million ha may be converted from Forest Land and Grassland to Cropland during the inventory time period, meaning that croplands will have an additional 7 Million ha in the last year of the inventory, while grasslands and forests will have a corresponding loss of 7 Million ha in the last year). *Land Converted to Cropland* is stratified according to climate regions and major soil types, which could either be based on default or country-specific classifications. This can be accomplished with overlays of climate and soil maps, coupled with spatially-explicit data on the location of land conversions.

5.3.3.1 CHOICE OF METHOD

This section contains elaboration on methods and new guidance.

Inventories can be developed using a Tier 1, 2 or 3 approach with each successive tier requiring more detail and resources than the previous one. It is also possible that countries will use different tiers to prepare estimates for the separate subcategories of soil C (i.e., soil organic C stocks changes in mineral soils and organic soils; and stock changes associated with soil inorganic C pools). Decision trees are provided for mineral soils (Figure 2.5) and organic soils (Figure 2.6) in Section 2.3.3.1 (Chapter 2) to assist inventory compilers with selection of the appropriate tier for their soil C inventory.

Mineral soils

Tier 1

Soil organic C stock changes for mineral soils can be estimated for land-use conversion to Cropland using Equation 2.25 in Chapter 2. For Tier 1, the initial (pre-conversion) soil organic C stock ($SOC_{(0-T)}$) and C stock in the last year of the inventory time period (SOC_0) are computed from the default reference soil organic C stocks (SOC_{REF}) and default stock change factors (F_{LU}, F_{MG}, F_I). Annual rates of stock changes are estimated as the difference in stocks (over time) divided by the time dependence (D) of the Cropland stock change factors (default is 20 years).

Tier 2

Refining Application of Default Equations

The Tier 2 method for mineral soils also uses Equation 2.25, but involves country-specific or region-specific reference C stocks and/or stock change factors and more disaggregated land-use activity and environmental data.

Three-Pool Steady-State C Model

The three-pool steady-state soil C model is based on estimating C inputs to soils and applying soil carbon pool specific decomposition rates that are modified by given environmental conditions and management practices. This model embraces more of the heterogeneity in soils, by subdividing soil C pool into different rates of turnover, i.e., fast (Active Pool), intermediate (Slow Pool) , and long turnover times (Passive Pool).

Tier 3

Tier 3 methods will involve more detailed and country-specific models and/or measurement-based approaches along with highly disaggregated land-use and management data. Tier 3 approaches estimate soil C change from land-use conversions to Cropland, and may employ models, data sets and/or monitoring networks. If possible, it is recommended that Tier 3 methods be integrated with estimates of biomass removal and the post-clearance treatment of plant residues (including woody debris and litter), as variation in the removal and treatment of residues (e.g., burning, site preparation) will affect C inputs to soil organic matter formation and C losses through decomposition and combustion. It is important that models be evaluated with independent observations from country-specific or region-specific field locations that are representative of the interactions of climate, soil and cropland management on post-conversion change in soil C stocks.

Organic soils

No Refinement. See 2013 Wetlands Supplement.

Biochar C Amendments to Mineral Soils

Tier 1

This methodology utilizes a top-down approach in which the total amount of biochar generated and added to mineral soil is used to estimate the change in soil organic C stocks. Use Equation 2.27 to estimate the change in C stock from biochar amendments in Chapter 2, Section 2.3.3.1, Volume IV.

Tier 2

Tier 2 methods use the same definitions and equations as Tier 1, but with country-specific factors. See Section 2.3.3.1, Chapter 2, Volume IV for more information.

Tier 3

Tier 3 methods can be used to account for GHG sources and sinks not captured in Tiers 1 or 2, such as priming, changes to N_2O or CH_4 fluxes from soils, and changes to net primary production. More information on Tier 3 methods is provided in Section 2.3.3.1 of Chapter 2, Volume IV.

5.3.3.2 CHOICE OF STOCK CHANGE AND EMISSION FACTORS

This section contains elaboration on methods and new guidance.

Mineral soils

Tier 1

For native unmanaged land, as well as for managed forest lands, settlements and nominally managed grasslands with low disturbance regimes, soil C stocks are assumed equal to the reference values (i.e., land-use, disturbance (forests only), management and input factors equal 1), while it will be necessary to apply the appropriate stock change factors to represent previous land-use systems that are not the reference condition, such as improved and degraded grasslands. It will also be necessary to apply the appropriate stock change factor to represent input and management effects on soil C storage in the new cropland system. Default reference C stocks are found in Table 2.3 (Chapter 2). See the appropriate land-use chapter for default stock change factors.

In the case of transient land-use conversions to Cropland, the stock change factors are given in Table 5.12, and depend on the length of the fallow (vegetation recovery) cycle in a shifting cultivation system, representing an average soil C stock over the crop-fallow cycle. Mature fallow denotes situations where the non-cropland vegetation (e.g., forests) recovers to a mature or near mature state prior to being cleared again for cropland use, whereas in shortened fallow, vegetation recovery is not attained prior to re-clearing. If land already in shifting-cultivation is converted to permanent Cropland (or other land uses), the stock change factors representing shifting cultivation would provide the 'initial' C stocks ($SOC_{(0-T)}$) in the calculations using Equation 2.25 (Chapter 2).

TABLE 5. 12 SOIL STOCK CHANGE FACTORS (FLU, FMG, FI) FOR LAND-USE CONVERSIONS TO CROPLAND

Factor value type	Level	Climate regime	IPCC default	Error #	Definition
Land use	Native forest or grassland (non-degraded)	All	1	NA	Represents native or long-term, non-degraded and sustainably managed forest and grasslands.
		Tropical	1	NA	
Land use	Shifting cultivation – Shortened fallow	Tropical	0.64	± 50%	Permanent shifting cultivation, where tropical forest or woodland is cleared for planting of annual crops for a short time (e.g., 3-5 yr) period and then abandoned to regrowth.
	Shifting cultivation – Mature fallow	Tropical	0.8	± 50%	
Land-use, Management, & Input	Managed forest	(default value is 1)			
Land-use, Management, & Input	Managed grassland	(See default values in Table 6.2)			
Land-use, Management, & Input	Cropland	(See default values in Table 5.5)			

Represents a nominal estimate of error, equivalent to two times standard deviation, as a percentage of the mean. NA denotes 'Not Applicable', where factor values constitute defined reference values.

Tier 2

Refining Application of Default Equations

Estimation of country-specific stock change factors is probably the most important development associated with the Tier 2 approach. Differences in soil organic C stocks among land uses are computed relative to a reference condition, using land-use factors (F_{LU}). Input factors (F_I) and management factors (F_{MG}) are then used to further refine the C stocks of the new cropland system. Additional guidance on how to derive these stock change factors is given in *Croplands Remaining Croplands*, Section 5.2.3.2. See the appropriate chapter for specific information regarding the derivation of stock change factors for other land-use categories (Forest Land in Section 4.2.3.2, Grassland in 6.2.3.2, Settlements in 8.2.3.2, and Other Land in 9.3.3.2).

Reference C stocks can also be derived from country-specific data in a Tier 2 approach. However, reference values should be consistent across the land uses (i.e., Forest Land, Cropland, Grassland, Settlements, Other Land), and thus must be coordinated among the various teams conducting soil C inventories for AFOLU.

The depth for evaluating soil C stock changes can also be extended with the Tier 2 method. This will require extending the depth of the reference C stocks (SOC_{REF}) and stock change factors for all land uses (i.e., F_{LU}, F_I, and F_{MG}) to ensure consistency. Variable depths between reference stocks and stock change factors are likely to introduce biases into the inventory estimates that are computed using Equation 2.25.

For the case of land use change to a system that is increasing in C, such as Croplands converted to Grasslands, a Tier 2 method may be a more accurate way to estimate the increase of soil C stocks to native levels. The Tier 1 method may overestimate soil C stock increases on an annual basis (e.g., Villarino et al., 2014).

Furthermore, inventories may be improved by estimating carbon stocks on a mass equivalency basis when deriving country-specific factors for F_{LU},. This is because the soil weight in a certain soil depth changes with the various operations associated with land use change, for example uprooting, land leveling, and rain compaction due to the disappearance of the cover of tree canopy. In addition, cropland soils usually tend to have relatively higher density than the soils in forest land and possibly grasslands or wetlands. Settlement management may also impact the soil bulk density. In such case, the comparison of the soil carbon stocks between the cropland, settlement, grassland, wetland, or forest land within the same depth is not appropriate. It is more robust to compare the carbon stock on an equivalent mass basis, with the stock change calculated on the same weight soil. This method is also recommended when the bulk density between cropland, grassland, wetland, settlement and forest land is remarkably different even if the site is within close proximity. However, it is important to realize that all measurements and associated stock change factors across all land uses must be on an equivalent mass basis if this method is applied. This will be challenging and possibly not even practical unless done comprehensively for all land uses.

Three-Pool Steady-State C Model

Default parameters are provided for the three-pool steady-state C pool equations (Chapter 2, Section 2.3.3.1, Table 2.6), but parameters may be revised if experimental data are available to test the model. Lignin and nitrogen contents are also needed for the C input data (See Section 5.2.3.2 for crop data, and Section 6.2.3.2 for grass data).

Tier 3

Constant stock change rate factors *per se* are less likely to be estimated in favor of variable rates that more accurately capture land-use and management effects. See Chapter 2, Section 2.3.3.1 for further discussion.

Organic soils

No Refinement. See 2013 Wetlands Supplement.

Biochar C Amendments to Mineral Soils

Tier 1

Default emission factors are provided in Chapter 2, Section 2.3.3.1, Volume IV.

Tier 2

Tier 2 emission factors may be further disaggregated relative to the default factors based on variation in environmental conditions, such as the climate and soil types, in addition to variation associated with the biochar production methods. See Section 2.3.3.1, Chapter 2, Volume IV for more information.

Tier 3

Tier 3 methods are country-specific and may involve empirical or process-based models to account for a broader set of impacts of biochar amendments. More information on Tier 3 methods is provided in Section 2.3.3.1, Chapter 2, Volume IV.

5.3.3.3 CHOICE OF ACTIVITY DATA

This section contains elaboration on methods and new guidance.

Mineral soils

Tier 1 and Tier 2 - Refinement of Default Equations

For purposes of estimating soil carbon stock change, area estimates of *Land Converted to Cropland* should be stratified according to major climate regions and soil types. This can be based on overlays with suitable climate and soil maps and spatially-explicit data of the location of land conversions. Detailed descriptions of the default climate and soil classification schemes are provided in Chapter 3, Annex 3A.5. Specific information is provided in the each of the land-use chapters regarding treatment of land-use/management activity data (Forest Land in Section 4.2.3.3, Cropland in 5.2.3.3, Grassland in 6.2.3.3, Settlements in 8.2.3.3, and Other Land in 9.3.3.3).

One critical issue in evaluating the impact of *Land Converted to Cropland* on soil organic C stocks is the type of land-use and management activity data. Activity data gathered using Approach 2 or 3 (see Chapter 3 for discussion about approaches) provide the underlying basis for determining the previous land use for *Land Converted to Cropland*. In contrast, aggregate data (Approach 1, Chapter 3) only provide the total amount of area in each land at the beginning and end of the inventory period (e.g., 1985 and 2005). Approach 1 data are not sufficient to determine specific transitions. In this case all Cropland will be reported in the *Cropland Remaining Cropland* category and in effect transitions become step changes across the landscape. This makes it particularly important to achieve coordination among all land sectors to ensure that the total land base is remaining constant over time, given that some land area will be lost and gained within individual sectors during each inventory year due to land-use change.

Tier 2 – Three-Pool Steady-State C Model

This method requires soil C input data based on the amount of biomass that is converted to dead organic matter annually. This rate will vary depending on plant production, management activity, natural disturbances, and other environmental variables. Removals or reductions in dead organic matter are subtracted from the C input , which could occur with practices such as collection of coarse woody debris or crop residues, burning of grasslands, field burning of agricultural residues, livestock grazing, and other practices. Disturbance events, such as pest outbreaks, may increase the dead organic matter, and therefore the C input to soils. It is good practice to use country-specific methods for estimating C input to soils, but defaults approaches are provided for cropland (Section 5.2.3.3) and grassland (Section 6.2.3.3). Tillage management data are also required (proportion of full tillage, reduced tillage and no-till), and irrigation data for any lands that are provided supplement water (proportion of land).

Additional ancillary data for this method include monthly weather data and soil texture (i.e., sand content), which are available from global weather and soils datasets if country-specific data are not available, such as the CRU climate dataset (https://crudata.uea.ac.uk/cru/data/hrg/), and the Harmonized World Soil Database (http://webarchive.iiasa.ac.at/Research/LUC/External-World-soil-database/HTML/), respectively.

Tier 3

For application of dynamic models and/or a direct measurement-based inventory in Tier 3, similar or more detailed data on the combinations of climate, soil, topographic and management data are needed, relative to Tier 1 or 2 methods, but the exact requirements will be dependent on the model or measurement design.

Organic soils

No Refinement. See 2013 Wetlands Supplement.

Biochar C Amendments to Mineral Soils

Tier 1

The activity data required for the Tier 1 method includes the total quantities of biochar distributed for amendment to mineral soils. These data must be disaggregated by production type, where production type is defined as a process utilizing a specific feedstock type, and a specific conversion process (gasification, or high-, medium-, or low-temperature pyrolysis; Tables 2.4 and 2.5). In case data on the temperature of pyrolysis are unavailable, default factors for uncontrolled or unspecified pyrolysis temperatures are provided in Section 2.3.3.1 of Chapter 2, Volume IV. Changes in soil C associated with biochar amendments is considered to occur where it is incorporated into soil. However, due to the distributed nature of the land sector in which this can take place, inventory compilers may not have access to data on when or where biochar C amendments occur. Therefore, for the purposes of Tier 1 method, inventory compilers can rely on centralized records from biochar producers, importers, exporters or distributors, recording the quantity of biochar that has been provided to the land use sector for use as a soil amendment in the country. Note that exported biochar is not included in the total amount of biochar amended to soils in the country. Inventory compilers may further disaggregate amendments by land use if the data are available.

Tier 2

Tier 2 methods have the same activity data requirements as Tier 1 (quantities of biochar distributed for incorporation into mineral soils, disaggregated by production type). Additionally, activity data on the amount of biochar amendments may be disaggregated by climate zones and/or soil types if country-specific factors are disaggregated by these environmental variables. The additional climate and soil activity data may be obtained with a survey of biochar distributors and land managers.

Tier 3

The additional activity data required to support a Tier 3 method will depend on which processes are represented and environmental variables that are required as input to the model. Priming, soil GHG emissions, and plant production responses to biochar all vary with biochar type, climate, and soil type. Furthermore, soil GHG emissions and plant production responses also vary with crop type and management. Therefore, Tier 3 methods may require environmental data on climate zones, soil types, crop types and crop management systems (such as nitrogen fertilizer application rates, and whether soils are flooded for paddy rice production), in addition to the amount of biochar amendments in each of the individual combinations of strata for the environmental variables. More detailed activity data specifying the process conditions for biochar production or the physical and chemical characteristics of the biochar may also be required (such as surface area, cation exchange capacity, pH, and ash content).

5.3.3.4 CALCULATION STEPS FOR TIER 1

This section will be updated for the second order draft based on new factors, and also will provide new guidance.

Mineral soils

The steps for estimating SOC_0 and $SOC_{(0-T)}$ and net soil C stock change per ha of *Land Converted to Cropland* on mineral soils are as follows:

Step 1: Organize data into inventory time periods based on the years in which activity data were collected (e.g., 1990 to 1995, 1995 to 2000, etc.)

Step 2: Determine the amount of *Land Converted to Cropland* by mineral soil types and climate regions in the country at the beginning of the first inventory time period. The first year of the inventory time period will depend on the time step of the activity data (0-T; e.g., 5, 10 or 20 years ago).

Step 3: For Grassland converted to Cropland, classify previous grasslands into the appropriate management system using Figure 6.1. No classification is needed for other land uses at the Tier 1 level.

Step 4: Assign native reference C stock values (SOC_{REF}) from Table 2.3 based on climate and soil type.

Step 5: Assign a land-use factor (F_{LU}), management factor (F_{MG}) and C input levels (F_I) to each grassland based on the management classification (Step 2). Values for F_{LU}, F_{MG} and F_I are given in Table 6.2 for grasslands. Values are assumed to be 1 for all other land uses.

Step 6: Multiply the factors (F_{LU}, F_{MG}, F_I) by the reference soil C stock to estimate an 'initial' soil organic C stock ($SOC_{(0-T)}$) for the inventory time period.

Step 7: Estimate the final soil organic C stock (SOC_0) by repeating Steps 1 to 5 using the same native reference C stock (SOC_{REF}), but with land-use, management and input factors that represent conditions for the cropland in the last (year 0) inventory year.

Step 8: Estimate the average annual change in soil organic C stocks for land converted to Cropland ($\Delta C_{Mineral}$) by subtracting the 'initial' soil organic C stock ($SOC_{(0-T)}$) from the final soil organic C stock (SOC_0), and then dividing by the time dependence of the stock change factors (i.e., 20 years using the default factors). Note: if an inventory time period is greater than 20 years, then divide by the difference in the initial and final year of the time period.

Step 9: Repeat Steps 2 to 8 if there are additional inventory time periods (e.g., 1990 to 2000, 2001 to 2010, etc.). Note that *Land Converted to Cropland* will retain that designation for 20 years. Therefore, inventory time periods that are less than 20 years may need to refer to the previous inventory time period to evaluate if a parcel of land is considered *Land Converted to Cropland* or *Cropland Remaining Cropland*.

A numerical example is given below for Forest Land converted to Cropland on mineral soils, using Equation 2.25 and default reference C stocks (Table 2.3) and stock change factors (Table 5.6).

> **Example**: For a forest on volcanic soil in a tropical moist environment: SOC_{Ref} = 70 tonnes C ha^{-1}. For all forest soils (and for native grasslands) default values for stock change factors (F_{LU} , F_{MG} , F_I) are all 1; thus $SOC_{(0-T)}$ is 70 tonnes C ha^{-1}. If the land is converted into annual cropland, with intensive tillage and low residue C inputs then SOC_0 = 70 tonnes C ha^{-1} ● 0.48 ● 1 ● 0.92 = 30.9 tonnes C ha^{-1}. Thus the average annual change in soil C stock for the area over the inventory time period is calculated as (30.9 tonnes C ha^{-1} – 70 tonnes C ha^{-1}) / 20 yrs = -2.0 tonnes C ha^{-1} yr^{-1}.

Organic soils

No Refinement. See 2013 Wetlands Supplement.

Biochar C Amendments to Mineral Soils

Will be provided in second order draft after factors are derived.

5.3.3.5 UNCERTAINTY ASSESSMENT

No Refinement

5.3.4 Non-CO_2 greenhouse gas emissions from biomass burning

No Refinement

5.4 COMPLETENESS, TIME SERIES, QA/QC, AND REPORTING

No Refinement

5.5 METHANE EMISSIONS FROM RICE CULTIVATION

No Refinement in the Introduction.

Anaerobic decomposition of organic material in flooded rice fields produces methane (CH_4), which escapes to the atmosphere primarily by transport through the rice plants (Takai, 1970; Cicerone and Shetter, 1981; Conrad, 1989; Nouchi *et al*., 1990). The annual amount of CH_4 emitted from a given area of rice is a function of the number and duration of crops grown, water regimes before and during cultivation period, and organic and inorganic soil amendments (Neue and Sass, 1994; Minami, 1995). Soil type, temperature, and rice cultivar also affect CH_4 emissions.

5.5.1 Choice of method

No Refinement

The basic equation to estimate CH_4 emissions from rice cultivation is shown in Equation 5.2. CH_4 emissions are estimated by multiplying daily emission factors by cultivation period[3] of rice and annual harvested areas[4]. In its most simple form, this equation is implemented using national activity data (i.e., national average cultivation period of rice and area harvested) and a single emission factor. However, the natural conditions and agricultural management of rice production may be highly variable within a country. It is *good practice* to account for this variability by disaggregating national total harvested area into sub-units (e.g., harvested areas under different water regimes). Harvested area for each sub-unit is multiplied by the respective cultivation period and emission factor that is representative of the conditions that define the sub-unit (Sass, 2002). With this disaggregated approach, total annual emissions are equal to the sum of emissions from each sub-unit of harvested area.

Equation 5. 2 CH_4 emissions from rice cultivation

$$CH_{4\ Rice} = \sum_{i,j,k} \left(EF_{i,j,k} \bullet t_{i,j,k} \bullet A_{i,j,k} \bullet 10^{-6} \right)$$

Where:

$CH_{4\ Rice}$ = annual methane emissions from rice cultivation, Gg CH_4 yr^{-1}

EF_{ijk} = a daily emission factor for *i*, *j*, and *k* conditions, kg CH_4 ha^{-1} day^{-1}

t_{ijk} = cultivation period of rice for *i*, *j*, and *k* conditions, day

A_{ijk} = annual harvested area of rice for *i*, *j*, and *k* conditions, ha yr^{-1}

i, *j*, and *k* = represent different ecosystems, water regimes, type and amount of organic amendments, and other conditions under which CH_4 emissions from rice may vary

The different conditions that should be considered include rice ecosystem type, flooding pattern before and during cultivation period, and type and amount of organic amendments. Other conditions such as soil type, and rice cultivar can be considered for the disaggregation if country-specific information about the relationship between these conditions and CH_4 emissions are available. The rice ecosystem types and water regimes during cultivation period are listed in Table 5.14. If the national rice production can be subdivided into climatic zones with different production systems (e.g., flooding patterns), Equation 5.2 should be applied to each region separately. The same applies if rice statistics or expert judgments are available to distinguish management practices or other factors along administrative

[3] In the case of a ratoon crop, 'cultivation period' should be extended by the respective number of days.

[4] In case of multiple cropping during the same year, 'harvested area' is equal to the sum of the area cultivated for each cropping.

units (district or province). In addition, if more than one crop is harvested during a given year, emissions should be estimated for each cropping season taking into account possible differences in cultivation practice (e.g., use of organic amendments, flooding pattern before and during the cultivation period).

The decision tree in Figure 5.2 guides inventory agencies through the process of applying the *good practice* IPCC approach. Implicit in this decision tree is a hierarchy of disaggregation in implementing the IPCC method. Within this hierarchy, the level of disaggregation utilised by an inventory agency will depend upon the availability of activity and emission factor data, as well as the importance of rice as a contributor to its national greenhouse gas emissions. The specific steps and variables in this decision tree, and the logic behind it, are discussed in the text that follows the decision tree.

Tier 1

Tier 1 applies to countries in which either CH_4 emissions from rice cultivation are not a key category or country-specific emission factors do not exist. The disaggregation of the annual harvest area of rice needs to be done for at least three baseline water regimes including irrigated, rainfed, and upland. It is encouraged to incorporate as many of the conditions (*i*, *j*, *k*, etc.) that influence CH_4 emissions (summarized in Box 5.2) as possible. Emissions for each sub-unit are adjusted by multiplying a baseline default emission factor (for field with no pre-season flooding for less than 180 days prior to rice cultivation and continuously flooded fields without organic amendments, EF_c) by various scaling factors as shown in Equation 5.3. The calculations are carried out for each water regime and organic amendment separately as shown in Equation 5.3.

Box 5. 1 Text to be provided in SOD

Box 5. 2 Conditions influencing CH_4 emissions from rice cultivation

The following rice cultivation characteristics should be considered in calculating CH4 emissions as well as in developing emission factors:

Regional differences in rice cropping practices: If the country is large and has distinct agricultural regions with different climate and/or production systems (e.g., flooding patterns), a separate set of calculations should be performed for each region.

Multiple crops: If more than one crop is harvested on a given area of land during the year, and the growing conditions vary among cropping seasons, calculations should be performed for each season.

Water regime: In the context of this chapter, water regime is defined as a combination of (i) ecosystem type and (ii) flooding pattern.

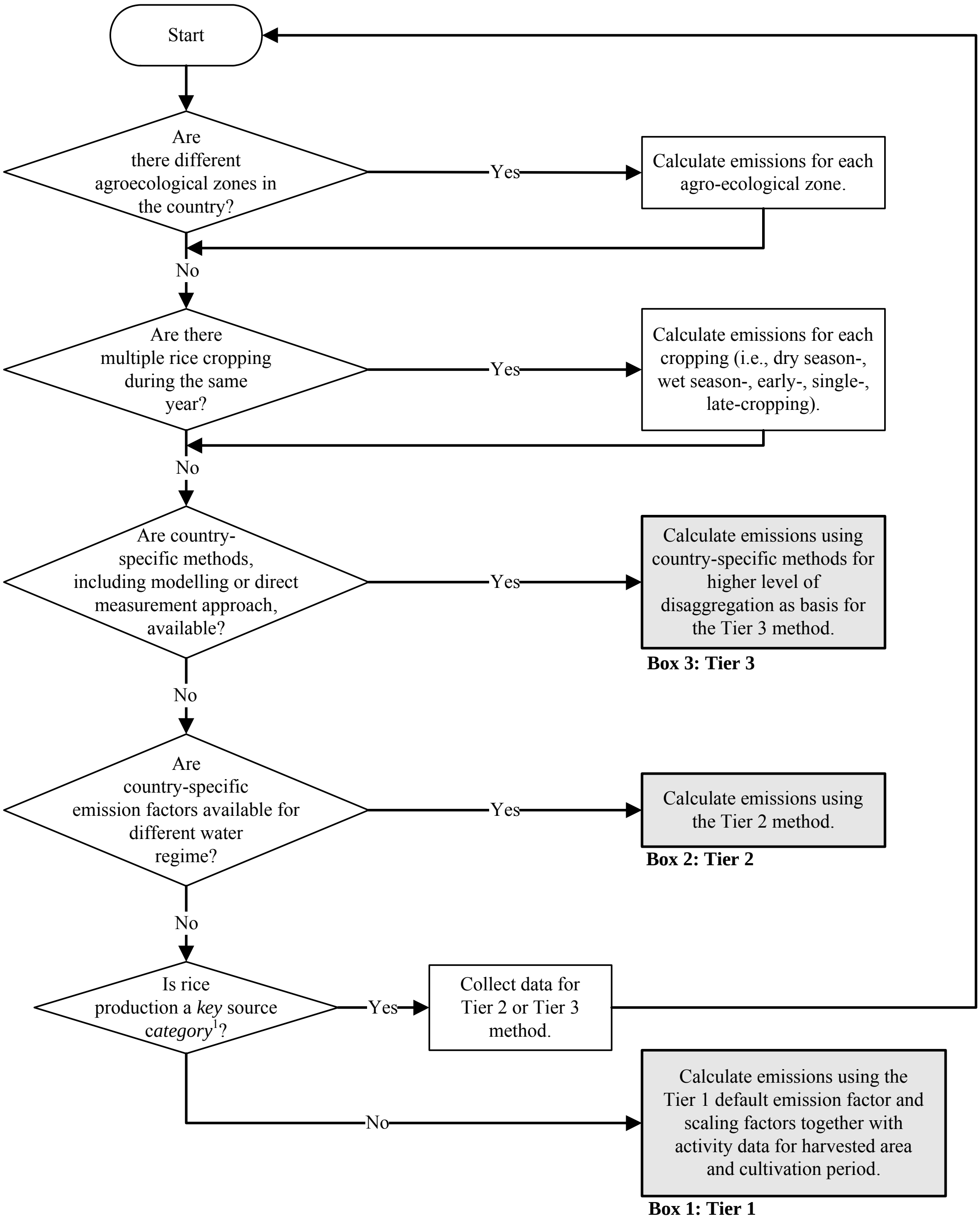
Ecosystem type: At a minimum, separate calculations should be undertaken for each rice ecosystem (i.e., irrigated, rainfed, and deep water rice production).

Flooding pattern: Flooding pattern of rice fields has a significant effect on CH4 emissions (Sass et al., 1992; Yagi et al., 1996; Wassmann et al., 2000). Rice ecosystems can further be distinguished into continuously and intermittently flooded (irrigated rice), and regular rainfed, drought prone, and deep water (rainfed), according to the flooding patterns during the cultivation period. Also, flooding pattern before cultivation period should be considered (Yagi et al., 1998; Cai et al., 2000; 2003a; Fitzgerald et al., 2000).

Organic amendments to soils: Organic material incorporated into rice soils increases CH4 emissions (Schütz et al., 1989; Yagi and Minami, 1990; Sass et al., 1991). The impact of organic amendments on CH4 emissions depends on type and amount of the applied material which can be described by a dose response curve (Denier van der Gon and Neue, 1995; Yan et al., 2005). Organic material incorporated into the soil can either be of endogenous (straw, green manure, etc.) or exogenous origin (compost, farmyard manure, etc.). Calculations of emissions should consider the effect of organic amendments.

Other conditions: It is known that other factors, such as soil type (Sass et al., 1994; Wassmann et al., 1998; Huang et al., 2002), rice cultivar (Watanabe and Kimura, 1998; Wassmann and Aulakh, 2000), sulphate containing amendments (Lindau et al., 1993; Denier van der Gon and Neue, 2002), etc., can significantly influence CH4 emissions. Inventory agencies are encouraged to make every effort to consider these conditions if country-specific information about the relationship between these conditions and CH4 emissions is available.

Figure 5. 2 Decision tree for CH_4 emissions from rice production



Note:
1: See Volume 1 Chapter 4, "Methodological Choice and Identification of Key Categories" (noting Section 4.1.2 on limited resources), for discussion of *key categories* and use of decision trees.

Equation 5. 3 Adjusted daily emission factor

$$EF_i = EF_c \bullet SF_w \bullet SF_p \bullet SF_o \bullet SF_{s,r}$$

Where:

EF_i = adjusted daily emission factor for a particular harvested area

EF_c = baseline emission factor for continuously flooded fields without organic amendments (from Table 5.13)

SF_w = scaling factor to account for the differences in water regime during the cultivation period (from Table 5.14)

SF_p = scaling factor to account for the differences in water regime in the pre-season before the cultivation period (from Table 5.15)

SF_o = scaling factor should vary for both type and amount of organic amendment applied (from Equation 5.4 and Table 5.16)

$SF_{s,r}$ = scaling factor for soil type, rice cultivar, etc., if available

Tier 2

Tier 2 applies the same methodological approach as Tier 1, but country-specific emission factors and/or scaling factors should be used. These country-specific factors are needed to reflect the local impact of the conditions (*i*, *j*, *k*, etc.) that influence CH_4 emissions, preferably being developed through collection of field data. As for Tier 1 approach, it is encouraged to implement the method at the most disaggregated level and to incorporate the multitude of conditions (*i*, *j*, *k*, etc.) that influence CH_4 emissions.

Tier 3

Tier 3 includes models and monitoring networks tailored to address national circumstances of rice cultivation, repeated over time, driven by high-resolution activity data and disaggregated at sub-national level. Models can be empirical or mechanistic, but must in either case be validated with independent observations from country or region-specific studies that cover the range of rice cultivation characteristics (Cai *et al*., 2003b; Li *et al*., 2004; Huang *et al*., 2004). Proper documentation of the validity and completeness of the data, assumptions, equations and models used is therefore critical. Tier 3 methodologies may also take into account inter-annual variability triggered by typhoon damage, drought stress, etc. Ideally, the assessment should be based on recent satellite data.

5.5.2 Choice of emission and scaling factors

This section contains updates and new guidance.

Tier 1

A baseline emission factor for non-flooded fields for less than 180 days prior to rice cultivation and continuously flooded during the rice cultivation period without organic amendments (EF_c) is used as a starting point. The IPCC default for EF_c is 1.15 kg CH_4 ha^{-1} day^{-1} (with error range of 0.77 – 1.71, Table 5.13), estimated by a statistical analysis of available field measurement data.

Scaling factors are used to adjust the EF_c to account for the various conditions discussed in Box 5.2, which result in adjusted daily emission factors (EF_i) for a particular sub-unit of disaggregated harvested area according to Equation 5.3. The most important scaling factors, namely water regime during and before cultivation period and organic amendments, are represented in Tables 5.14, 5.15, and 5.16, respectively, through default values. Country-specific scaling factors should only be used if they are based on well-researched and documented measurement data. It is encouraged to consider soil type, rice cultivar, and other factors if available.

UPDATED- TABLE 5. 13 DEFAULT CH4 BASELINE EMISSION FACTOR ASSUMING NO FLOODING FOR LESS THAN 180 DAYS PRIOR TO RICE CULTIVATION, AND CONTINUOUSLY FLOODED DURING RICE CULTIVATION WITHOUT ORGANIC AMENDMENTS

	World		Regional		
	Emission factor	**Error range**	**Region**	**Emission factor**	**Error range**
CH_4 emission ($kg\ CH_4\ ha^{-1}\ d^{-1}$)	1.15	0.77 - 1.71	East Asia	TBD	TBD
			Southeast Asia	TBD	TBD
			South Asia	TBD	TBD
			Europe	TBD	TBD
			North America	TBD	TBD
			South America	TBD	TBD

Source: Emission Factors and Error Ranges with TBD are to be determined based on statistical model and updated database used in developing the IPCC 2006 Guidelines. Updated values are to be provided in the second order draft (SOD).

New Guidance

Box 5. 3 Good practice guidance for developing baseline emission factors (EF) for methane emission from rice cultivation

The following guidelines provide good practices in performing manual measurement of methane emissions using the closed-chamber technique for continuously flooded rice fields with recommended fertilizer application and no organic amendment. The data can be used to develop country- and region-specific EFc.

Chamber Design: It is good practice to use lightweight material that is break resistant and inert to reactions with CH4 (e.g., acrylic and PVC). It may be a rectangular or cylindrical chamber, covering at least two rice hills. The chamber height must be higher than the rice plant. If necessary, use a base with a grove that can be filled with water to ensure a gas-tight closure. The chamber is equipped with a small fan, a thermometer, a vent hole with a stopper, and a gas sampling port (e.g., a flexible tube connected to a valve).

Field set up and Experimental Design: Select a field that is homogeneous with respect to soil properties, and use an appropriate experimental design with at least 3 replications.

Sampling Strategies: Sampling can be done 1 or 2 times per day between mid-morning and late morning period, and at least once a week for the whole growing period. More frequent measurements are needed during agricultural management events (e.g., irrigation, drainage, and N fertilization). All treatments would have to be measured at the same time. At each sampling time, it is good practice to obtain 3 to 4 gas samples within 30 minutes after closure of the chamber.

For gas sampling, the use of a syringe or a pump is recommended depending on the required sample volume. Plastic or glass containers can be used for collecting samples, and should be transferred to a laboratory and analyzed within the allowable storage period.

Gas Analysis: Use gas chromatograph (GC) equipped with a flame ionization detector (FID) for analysis. Calibrate the GC before every analysis, using certified standard gases.

Data Processing: Use linear regression of the gas concentration inside the chamber against time to calculate the hourly flux. Identify the reasons of non-linearity (if exists) for the validation and correction of calculated flux. Use trapezoidal integration to calculate cumulative gas emissions from the hourly flux data.

Deriving Emission Factor:

A simple average and standard deviation could be used to derive the country EF with data from several sites in different regions, or environmental conditions that create variation in methane emissions in the continuously flooded rice systems. The compiler could also derive disaggregated EFs using regressions models to predict the values for different regions and/or environmental conditions.

For more details refer to Minamikawa et al. 2015, and Sanders and Wassmann, 2014.

Water regime during the cultivation period (SF_w)**:** Table 5.14 provides default scaling factors and error ranges reflecting different water regimes. The aggregated case refers to a situation when activity data are only available for rice ecosystem types, but not for flooding patterns (see Box 5.2). In the disaggregated case, flooding patterns can be distinguished in the form of three subcategories as shown in Table 5.14. It is *good practice* to collect more disaggregated activity data and apply disaggregated case SF_w whenever possible.

UPDATED TABLE 5. 14 DEFAULT CH4 EMISSION SCALING FACTORS FOR WATER REGIMES DURING THE CULTIVATION PERIOD RELATIVE TO CONTINUOUSLY FLOODED FIELDS

Water regime		Aggregated case		Disaggregated case	
		Scaling factor (SF_w)	Error range	Scaling factor (SF_w)	Error range
Upland [a]		0	-	0	-
Irrigated [b]	Continuously flooded	0.79	0.70 - 0.89	1	0.72 - 1.28
	Intermittently flooded – single aeration			0.79	0.59 – 1.06
	Intermittently flooded – multiple aeration			0.53	0.40 - 0.70
Rainfed and deep water [c]	Regular rainfed	0.42	0.37 - 0.47	0.55	0.40 - 0.77
	Drought prone			0.18	0.12 - 0.26
	Deep water			0.06	0.03 – 0.12

ND: not determined

[a] Fields are never flooded for a significant period of time.

[b] Fields are flooded for a significant period of time and water regime is fully controlled.

• Continuously flooded: Fields have standing water throughout the rice growing season and may only dry out for harvest (end-season drainage).

• Intermittently flooded : Fields have at least one aeration period of more than 3 days during the cropping season.

- Single aeration: Fields have a single aeration during the cropping season at any growth stage (except for end-season drainage).

- Multiple aeration: Fields have more than one aeration period during the cropping season except for end-season drainage, including alternate wetting and drying (AWD).

[c] Fields are flooded for a significant period of time and water regime depends solely on precipitation.

• Regular rainfed: The water level may rise up to 50 cm during the cropping season.

• Drought prone: Drought periods occur during every cropping season.

• Deep water rice: Floodwater rises to more than 50 cm for a significant period of time during the cropping season.

Note: Other rice ecosystem categories, like swamps and inland, saline or tidal wetlands may be discriminated within each sub-category.

Source: Scaling Factors and Error Ranges are determined based on statistical model and updated database used in developing the IPCC 2006 Guidelines.

Water regime before the cultivation period (SF_p): Table 5.15 provides default scaling factors for water regime before the cultivation period which can be used when country-specific data are unavailable. This table distinguishes three different water regimes prior to rice cultivation, namely:

1. Non-flooded pre-season < 180 days, which often occurs under double cropping of rice;
2. Non-flooded pre-season > 180 days, e.g., single rice crop following a dry fallow period; and
3. Flooded pre-season in which the minimum flooding interval is set to 30 days; i.e., shorter flooding periods (usually done to prepare the soil for ploughing) will not be included in this category.

When activity data for the pre-season water status are not available, aggregated case factors can be used. It is *good practice* to collect more disaggregated activity data and apply disaggregated case of SF_p. Scaling factors for additional water regimes can be applied if country-specific data are available.

UPDATED - TABLE 5. 15 DEFAULT CH4 EMISSION SCALING FACTORS FOR WATER REGIMES BEFORE THE CULTIVATION PERIOD

Water regime prior to rice cultivation (schematic presentation showing flooded periods as shaded)		Aggregated case		Disaggregated case	
		Scaling factor (SF_p)	Error range	Scaling factor (SF_p)	Error range
Non flooded pre-season <180 d	< 180 d CROP			1	0.88 - 1.12
Non flooded pre-season >180 d	> 180 d CROP	1.20	0.91 - 1.58	0.92	0.83 – 1.03
Flooded pre-season (>30 d)[a,b]	> 30 d CROP			2.12	1.86 - 2.41

[a] Short pre-season flooding periods of less than 30 d are not considered in selection of SFp

[b] For calculation of pre-season emission see below (section on completeness)

Source: Scaling Factors and Error Ranges are determined based on statistical model and updated database used in developing the IPCC 2006 Guidelines.

Organic amendments (SF_o): It is *good practice* to develop scaling factors that incorporate information on the type and amount of organic amendment applied (compost, farmyard manure, green manure, and rice straw). On an equal mass basis, more CH_4 is emitted from amendments containing higher amounts of easily decomposable carbon and emissions also increase as more of each organic amendment is applied. Equation 5.4 and Table 5.16 present an approach to vary the scaling factor according to the amount of different types of amendment applied. Rice straw is often incorporated into the soil after harvest. In the case of a long fallow after rice straw incorporation, CH_4 emissions in the ensuing rice-growing season will be less than the case that rice straw is incorporated just before rice transplanting (Fitzgerald *et al*., 2000). Therefore, the timing of rice straw application was distinguished. An uncertainty range of 0.54-0.64 can be adopted for the exponent 0.59 in Equation 5.4.

Equation 5. 4 Adjusted CH_4 emission scaling factors for organic amendments

$$SF_o = \left(1 + \sum_i ROA_i \bullet CFOA_i\right)^{0.59}$$

Where:

SF_o = scaling factor for both type and amount of organic amendment applied

ROA_i = application rate of organic amendment i, in dry weight for straw and fresh weight for others, tonne ha^{-1}

$CFOA_i$ = conversion factor for organic amendment i (in terms of its relative effect with respect to straw applied shortly before cultivation) as shown in Table 5.16.

TABLE 5. 16 DEFAULT CONVERSION FATORS FOR DIFFERENT TYPES OF ORGANIC AMENDMENTS

Organic amendment	Conversion factor (CFOA)	Error range
Straw incorporated shortly (<30 days) before cultivation[a]	1	0.96 - 1.04
Straw incorporated long (>30 days) before cultivation[a]	0.09	0.01 - 0.17
Compost	0.17	0.08 - 0.26
Farm yard manure	0.14	0.08 - 0.20
Green manure	0.42	0.37 - 0.47

[a] Straw application means that straw is incorporated into the soil, it does not include case that straw just placed on the soil surface, nor that straw was burnt on the field.

Source: Conversion Factors and Error Ranges are determined based on statistical model and updated database used in developing the IPCC 2006 Guidelines.

Soil type (SF_s) and rice cultivar (SF_r): In some countries emission data for different soil types and rice cultivar are available and can be used to derive SF_s and SF_r, respectively. Both experiments and mechanistic knowledge confirm the importance of these factors, but large variations within the available data do not allow one to define reasonably accurate default values. It is anticipated that in the near future simulation models will be capable of producing specific scaling factors for SF_s and SF_r.

Tier 2

Inventory agencies can use country-specific emission factors from field measurements that cover the conditions of rice cultivation in their respective country. It is *good practice* to compile country-specific data bases on available field measurements which supplement the Emission Factor database[5] by other measurement programs (e.g., national) not yet included in this data base. However, certain standard QA/QC requirements apply to these field measurements (see Section 5.5.5).

In Tier 2, inventory agencies can define the baseline management according to the prevailing conditions found in their respective country and determine country-specific emission factors for such a baseline. Then, inventory agencies can also determine country-specific scaling factors for management practices other than the baseline. In case where country-specific scaling factors are not available, default scaling factors can be used. However, this may require some recalculation of the scaling factors given in Tables 5.14 to 5.16 if the condition is different from the baseline.

Tier 3

Tier 3 approaches do not require choice of emission factors, but are instead based on a thorough understanding of drivers and parameters (see above).

5.5.3 Choice of activity data

This section contains further elaboration on methods.

New Guidance Box 5. 4 Example of how to estimate methane emission from rice cultivation using Tier 1 method

A country in Southeast Asia has rice area of 3 million hectares, with 50% of the area classified as irrigated, 30% rainfed, 15% upland, and 5% deep water. Irrigated areas are planted for 2 growing seasons annually. Rice growing periods are 120 days, except for deep water rice which has 220 days. For irrigated areas, 50% is continuously flooded and 50% is managed with multiple aerations. Irrigated areas are flooded pre-season)>30 days(, and 2 tonnes/ha of straw residues are incorporated shortly)less than 30 days(before cultivation.

Calculations:

Equations 5.2 and 5.3, of the 2006 IPCC Guidelines, are used to estimate methane emission from rice cultivation:

$$CH_{4\ Rice} = \sum_{i,j,k} (EF_{i,j,k} \bullet t_{i,j,k} \bullet A_{i,j,k} \bullet 10^{-6})$$

$$EF_i = EF_c \bullet SF_w \bullet SF_p \bullet SF_o \bullet SF_{s,r}$$

Step 1: Calculate annual harvested area for each rice ecosystem as follows:

Irrigated harvested area = 3,000,000 ha x 0.50 x 2 = 3,000,000 ha

- Irrigated, continuously flooded harvested area = 3,000,000 x 0.5 = 1,500,000 ha

- Irrigated, with multiple aeration harvested area = 3,000,000 x 0.5 = 1,500,000 ha

Rainfed harvested area = 3,000,000 ha x 0.30 = 900,000 ha

Upland harvested area = 3,000,000 ha x 0.15 = 450,000 ha

Deepwater harvested area = 3,000,000 ha x 0.05 = 150,000 ha

Step 2: Assign scaling factors from Table 5.14 to account for water management during the cultivation period)SFw(, for each rice ecosystem:

SFw for Irrigated, Continuously Flooded = 1

SFw for Irrigated, Multiple Aeration = 0.53

SFw for Rainfed = 0.55

SFw for Upland = 0

SFw for Deepwater = 0.06

Step 3: Assign scaling factor from Table 5.15 to account for water management before the cultivation period)SFp(, for Irrigated area:

SFp for Irrigated = 2.12

SFp for Rainfed = 1

SFp for Upland = 1

SFp for Deepwater = 2.12

Step 4: Assign scaling factors from Table 5.14 to account for organic amendment)SFo(in irrigated

Rice areas only:

SFo for Irrigated =)1 + ROA x CFOA(^0.59 =)1 +)2 x 1((^0.59 = 1.91

Step 5: Calculate adjusted daily emission factors)EFi, kg CH4/ha/day(for each rice ecosystem, using emission factor)EFc(for Southeast Asia in Table 5.13, as follows:

EFi for Irrigated, Continuously Flooded = EFc x 1 x 2.12 x 1.91 =

EFi for Irrigated, Multiple Aeration = EFc x 0.53 x 2.12 x 1.91 =

EFi for Rainfed = EFc x 0.55 x 1 =

EFi for Upland = EFc x 0 x 1 =

EFi for Deepwater = EFc x 0.06 x 2.12 =

Step 6: Estimate methane emissions)Gg CH4/yr(for each rice ecosystem as follows:

CH4 Emission for Irrigated, Continuously Flooded = EFi x t 240 days x 1,500,000 ha x 10-6 =

CH4 Emission for Irrigated, Multiple Aeration = EFi x t 240 days x 1,500,000 ha x 10-6 =

CH4 Emission for Rainfed = EFi x 120 days x 900,000 ha x 10-6 =

CH4 Emission for Upland = EFi x 120 days x 450,000 ha x 10-6 =

CH4 Emission for Deepwater = EFi x 220 x 150,000 ha x 10-6 =

Step 7: Sum the emissions from each rice ecosystem to estimate total methane emissions for the country.

Total CH4 Emission = ______________________ Gg CH4/yr (Note: Final estimate will be provided in the SOD, once EFc for Southeast Asia is made available).

5.5.4 Uncertainty assessment

No Refinement

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Annex 5A.1 Estimation of default stock change factors for mineral soil C emissions/removals for cropland

Default stock change factors will be updated in Table 5.5 based on an analysis of a global dataset of experimental results for tillage, input, set-aside, and land use to a 30cm depth. The land-use factor represents the loss of carbon that occurs after 20 years of continuous cultivation. Tillage and input factors represent the effect on C stocks after 20 years following the management change. Set-aside factors represent the effect of temporary removal of cultivated cropland from production and placing it into perennial cover for a period of time that may extend to 20 years.

Semi-parametric mixed effect models are being derived to estimate the new factors. Variables included depth, number of years since the management change, and the type of management change (e.g., reduced tillage vs. no-till). For depth, data are not aggregated to a standardized set of depths but rather each of the original depth increments are used in the analysis (e.g., 0-5 cm, 5-10 cm, and 10-30 cm) as separate observations of stock changes. Similarly, time series data are not aggregated, even though those measurements are taken from the same plots. Consequently, random effects are used to account for the dependencies in times series data and among data points representing different depths from the same study.

Special consideration is given to representing depth increments in order to avoid aggregating data across increments in the original dataset. Consider a field in which the soil has a characteristic $Y(s)$, such as soil organic C, that changes in value with depth, from $s = 0$ decimeters (surface) to $s = 8$ dm. For simplicity, suppose this field is perfectly uniform (no spatial variation) and we have no measurement error, so that a single soil core will be sufficient to describe the soil. We extract a 0-8dm core and measure the average value of Y in the core (averaging over decimeters), to obtain the true average value over $[0,8]$ as $\mu_{[0,8]} = 1/3$. Now suppose instead that we measured the core in increments: 0-1dm, 1-3dm, and 3-8dm. Again, we measure the average value of Y in each core increment, obtaining

$\mu_{[0,1]} = 0.8802083$, $\mu_{[1,3]} = 0.5677083$, and $\mu_{[3,8]} = 0.1302083$.

The simple average of these three values is 0.5260417, much larger than the true value of $1/3$. The simple average is wrong. Instead, we should take a weighted average that reflects the differently-sized increments:

$$\frac{(1-0)\mu_{[0,1]} + (3-1)\mu_{[1,3]} + (8-3)\mu_{[3,8]}}{8} = \frac{2.6666667}{8} = \frac{1}{3}.$$

Next, suppose that instead of one soil core, we took two sets of soil cores. The first core uses 0-1dm, 1-3dm, and 3-8dm as before, but the second uses only 0-4dm and 4-8dm. Using the same weighting scheme as before, we can compute weighted averages within each core. Then using the fact that both cores have the same amount of information about 0-8dm, we would take a simple average of the two weighted averages:

$$\frac{(1-0)\mu_{[0,1]} + (3-1)\mu_{[1,3]} + (8-3)\mu_{[3,8]}}{(2)(8)} + \frac{(4-0)\mu_{[0,4]} + (8-4)\mu_{[4,8]}}{(2)(8)} = \frac{2.6666667}{16} + \frac{2.6666667}{16} = \frac{1}{3}.$$

Now suppose we wanted to use those data to estimate the average characteristic in the increment 2-4dm, an increment which is not used in either core. Instead, it is partially contained in the first core's increments [1, 3] and [3, 8], and fully contained in the second core's increment [0,4]. We might try using a fraction of each increment, one-half of [1, 3], one-fifth of [3, 8], and one-half of [0, 4]:

$$\frac{(1/2)(3-1)\mu_{[1,3]} + (1/5)(8-3)\mu_{[3,8]}}{(2)(2)} + \frac{(1/2)(4-0)\mu_{[0,4]}}{(2)(2)} = \frac{0.6979167}{4} + \frac{1.1666667}{4} = 0.4661458.$$

In fact, the correct value is $\mu_{[2,4]} = 0.3958333$, so we are way off target with this ad hoc approach.

Suppose we took a different approach, by trying to reconstruct the true $Y(s)$. These points are highly suggestive of a quadratic relationship. In fact, unknown to the scientist, the true relationship is exactly quadratic,

$$Y(s) = \frac{1}{64}(s-8)^2 = 1 - 0.25s + 0.015625s^2.$$

We fit the following quadratic model to the data using the midpoints x of the increments.

$$\beta_0 + \beta_1 x + \beta_2 x^2$$

The problem is using the midpoints of the increment ranges and ignoring the fact that these are increment data, not point data. To do this properly, we need to create a custom set of covariates, which are functions of the increment endpoints. These functions come from integrating the underlying quadratic function over the increments. We have centered at the maximum depth, 8dm, for convenience. This means that the true quadratic relationship is

$$\alpha_0 + \alpha_1(s-8) + \alpha_2(s-8)^2 = 0 + 0(s-8) + \frac{1}{64}(s-8)^2.$$

Because we now have the quadratic model exactly right, we can go back to the problem of estimating $\mu_{[2,4]}$ and we are able to calculate exactly the right answer, 0.3958333. More generally, when combining increment data for statistical analysis, we have to take into account the increment nature of the data or we will have statistically invalid inferences, particularly for regression relationships. In general, we will not know the true relationship and will need to model it flexibly. Any model (like the quadratic in our example) needs to be converted into a set of custom covariates by integrating, just as we did here.

Using this customized approach, we are in the process of estimating management and input factors to a 30 cm depth over a 20 year time period. Variance will be calculated for each of the factor values, and can be used with simple error propagation methods or to construct probability distribution functions with a normal density.

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Annex 5A.2 Estimation of Default Emission Factors and Scaling Factors for CH_4 Emission from Rice Cultivation

The default emission factors and scaling factors were estimated using a statistical model (Yan et al., 2003) after updating the databases used in developing the IPCC 2006 Guidelines.

We conducted a literature review and collected the latest measurement data of CH_4 emission from rice fields that are available in peer-reviewed journals. For each measurement, documented information included average flux in the rice-growing seasons; integrated seasonal emission; water regimes in the rice-growing season; water conditions in the season before rice planting (preseason water status); timing, type, and amount of organic amendment; nitrogen fertilization; soil properties; location; climate; year; and season of measurement.

The effects of controlling variables on CH_4 flux were estimated by using a linear mixed effect model, which is suitable for analyzing unbalanced data, that is, data having unequal numbers of observations in the subclasses. CH_4 flux data do not meet model assumpations of a normal distribution of the error, and so they were transformed into a log-normal distribution. Thus, flux data were first log-transformed and then analyzed by the following linear model:

$$\ln(flux) = constant + a \times \ln(SOC) + pH_m + PW_i + WT_j + CL_k + OM_l \times \ln(1 + AOM_l),$$

where flux is the average CH_4 flux during the rice-growing season; SOC is soil organic carbon content; a is the effects of SOC; PWi is the effect of preseason water status (i is flooded, long drainage, short drainage, double drainage, or unknown); WTj is the effect of water regime in the rice-growing season (j is continuous flooding, single drainage, multiple drainage, wet season rainfed, dry season rainfed, deepwater, or unknown); CLk is the effect of climate; OMl is the effect of added organic materials (l is compost, farmyard manure, green manure, rice straw used on-season, or rice straw used off-season); AOMl is the amount of organic amendment in t ha^{-1}; pHm is the effect of soil pH (m is one of the pH classes). Since optimum soil pH has often been reported for CH_4 emission, soil pH was classified as a category variable and grouped into <4.5, 4.5–5.0, 5.0–5.5, 5.5–6.0, 6.0–6.5, 6.5–7.0, 7.0–7.5, 7.5–8.0 and ≥8.0.

The effects of the controlling variables on CH_4 flux were computed by fitting the model to observations using the SAS/STAT procedure MIXED (Release 8.01, SAS Institute Inc., Cary, NC, USA). Global and regional default emission factors and scaling factors (water regimes during the cultivation period, water regimes before the cultivation period, organic amendment) were estimated using the resulting model.

References (Additional References will be added in the Second Order Draft after completing the analysis)

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Annex 5A.3 Estimation of Coefficients and Factors for Biomass C Emissions and Removals in Cropland

To be completed for the second order draft.