

1 *Spatial and temporal variability in costs and effectiveness in phosphorus loss mitigation at*
2 *farm scale: a scenario analysis*

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16

17 **Abstract**

18 Current policy instruments under the EU Water Framework Directive (WFD) to mitigate
19 phosphorus (P) loss require that P use on farms is managed through regulation of farm gate P
20 balances. Regulation at farm scale does not account for spatial variability in nutrient use and
21 soil fertility at field scale, affecting the costs and effectiveness of farm gate measures. This
22 study simulated the implementation of a P loss mitigation measure coupled with improving
23 soil fertility so that farm productivity would not be compromised. The measure was simulated
24 at field scale and the costs and effectiveness assessed at farm scale. Effectiveness was
25 expressed as the time taken for excessive soil P levels to decline to levels that matched off-
26 takes and this varied temporally and spatially within and between farms ranging from 1 to 8
27 years. Sub-optimum soil fertility was corrected on all fields across both farms, with
28 applications of other soil nutrients and lime to protect productivity. An increase in costs
29 ranging from 1.5-116% was predicted in the first two years of the measure on both farms
30 after-which savings of 15-31% were predicted for each subsequent year until the measure
31 was effective in year 9. Despite initial cost increase, there was no statistically significant
32 difference in costs over the time taken for the measure to be effective, when compared to
33 baseline costs. Successful implementation of measures should consider the impact on farm
34 costs and time taken for measures to environmentally effective. Adoption of measures could
35 improve if demonstrating to farmers that costs will not vary significantly from current
36 practice and in time may results in savings if measures are paired with correcting soil fertility
37 and increasing yields. This ‘win-win’ approach could be used into the future to ensure
38 successful implementation and uptake of measures within the farming community.

39 **Keywords:** Nutrient management, phosphorus, water quality, cost-effectiveness

40

41 **1. Introduction**

42 Agriculture is a major pressure on water quality, specifically phosphorus (P) loss from soil to
43 surface and ground waters when applications exceed crop and animal demand (McDowell
44 and Nash, 2012; Mockler et al., 2017). The growing demand for food worldwide and
45 subsequent drive for intensification in agriculture will mean an increase in nutrient use on
46 farms that needs to align with water quality targets set under the EU Water Framework
47 Directive (WFD). This complex policy instrument is designed to protect all water bodies with
48 specific aims to maintain high ecological status and achieve “good ecological status” across
49 all waters within Europe (2000/60/IEC). This will be especially challenging in high
50 ecological status catchments that may have very little capacity for intensification of
51 agricultural production (White et al., 2014) as small inputs of nutrients and sediment can
52 affect the entire ecosystem (Feeley et al., 2017; Ní Chatháin et al., 2013).

53 Integrated within the WFD, the Nitrate Directive focusses on the prevention of phosphorus
54 and nitrogen losses from agriculture through implementation of a Nitrates Action Programme
55 (NAP). Currently, this statutory instrument is designed to control the source pressure on
56 water quality and relies predominantly on controlling P inputs. Measures such as, avoiding P
57 applications on excessively fertilised soils can be effective (Cuttle et al., 2016) at controlling
58 the source pressure, although, this does not provide for correcting nutrient deficiencies and
59 poor soil fertility in other parts of the farm. Recent studies in intensive and extensively
60 farmed catchments have identified a poor distribution of nutrients and suboptimal soil pH
61 across farms that could adversely affect crop production and farm profitability (Roberts et
62 al., 2017; Wall et al., 2013).

63 Excess and deficiencies in soil P levels are typically detected in detailed soil testing, and in
64 Ireland the agronomic soil test for P is Morgan’s Extractable P (Morgan, 1941). For easier

65 management and knowledge transfer at farm level Morgan's P values have been categorised
66 as indices; 1 (0-3 mg L⁻¹ deficient), 2 (low 3.1-5 mg L⁻¹), 3 (agronomic optimum 5.1-8 mg L⁻¹)
67 and 4 (>8 mg L⁻¹ excessive). In this system, Index 4 identifies excessively fertilised fields
68 that could also act as a source of P loss to water and Index 3 represents the agronomic and
69 environmental optimum value of plant available P in soil (8 mg L⁻¹) at which recommended P
70 replaces P removed in products such as grass, silage, meat and milk (Wall et al., 2015).
71 Maintaining fields at Index 3 allows farms to maintain a zero P balance at the farm-gate and
72 is a requirement under the NAP in Ireland (S.I. no. 605 of 2017). For Index 1 and 2 fields,
73 current agronomic advice provides for a 'build-up' amount of P to the target index, Index 3.

74 Efforts to balance P in soil through soil testing do not always ensure that other nutrients and
75 trace elements will also correct to agronomic optimum values. Productive agricultural
76 systems require other crop nutrients such as nitrogen (N) and potassium (K) in sufficient
77 amounts to meet crop demand and animal health so that productivity goals are met.
78 Maintaining soil pH at near-neutral values (e.g. 6.2 for grass production) improves nutrient
79 availability for plant uptake and maintains healthy soil microbial community structures.
80 Therefore, future measures to mitigate P losses need to ensure that other nutrients such as
81 nitrogen (N) and potassium (K) and soil pH are maintained at optimum levels, so that soil
82 quality and health within the farming system remains in balance. Considering the economic
83 costs and opportunities of balancing other nutrients and soil pH across all fields on the farm
84 will ensure that productivity is not compromised and agriculture remains sustainable, both
85 economically and environmentally.

86 In terms of adoption, integrating water quality and soil fertility measures that are cost-
87 effective are likely to be more successful and acceptable than regulating and limiting the use
88 of P alone. This would require the adoption of an integrated nutrient management plan by
89 farmers that would assist in optimizing soil fertility and reduce P losses to water. However,

90 recent studies have reported that adoption of nutrient management planning in Ireland is low
91 and perceived as costly (Buckley et al., 2015; Micha et al, 2018), mainly due to time required
92 for soils to build-up from deficient to optimum levels with no immediate impacts on yields in
93 the short term (Newell Price et al., 2011).

94 The overall objective of this study was to simulate the effects of applying a P loss mitigation
95 measure that is integrated with field level soil fertility to assess if this approach can be cost-
96 effective. The measure focuses on avoiding applications of P to excessively fertilised fields in
97 Index 4, allowing them to decline to a target value (Index 3) that provides enough P for crop
98 growth yet controls the source pressure on water quality. Within this measure, other nutrients
99 (N and K) and soil pH will also be maintained at, or adjusted to, ideal levels to protect yields.
100 In this study, this approach was simulated on two existing commercial farms in Ireland.
101 Using these farms as case studies, baseline nutrient management data was collected and
102 baseline costs assessed. The measure was simulated on a field by field basis using detailed
103 soil information and land use data and deemed effective when all fields on the farm reverted
104 to Index 3. The costs of the measure were examined by calculating costs associated with
105 achieving ideal N, P, K values and soil pH conditions across each field. This study simulated
106 a nutrient management measure for balancing P, at field scale, and examined the impact on
107 costs for the farmers and time taken for this measure to become environmentally effective at
108 farm scale.

109

110 **2. Methodology**

111 **2.1 Study area and case study farms**

112 *2.1.1. The River Allow catchment*

113 The study was conducted in the catchment of the River Allow in the South West of Ireland.
114 The catchment is characterised was previously designated as a “high” ecological status
115 catchment but has recently declined in status due to deteriorating water quality. The
116 catchment covers an area of 82 km², with an average elevation at 113 m and average annual
117 rainfall of 1304 mm. The main farming enterprises are dairy and livestock on predominantly
118 poorly drained Surface Water Gleys with upland areas mapped as Humic Gleys.

119 Two farms in the catchment were selected as case studies and Figure 1 illustrates the location
120 of each farm within the network of the Allow river. Farm B exists as two separate blocks
121 while Farm A is located in one holding. Farm A is an extensive beef farm and Farm B, an
122 intensive dairy farm existing in two blocks across the catchment. In Ireland, dairy farming is
123 considered the most intensive farming system with the highest requirements in nutrients
124 (Dillon et al., 2017). Higher stocking rates on dairy farms are often associated with higher
125 losses of nutrients and greenhouse gases emissions compared to less intensive dry-stock
126 farms (Gooday et al., 2017). Recent studies showed that the risk of nutrient losses is site
127 specific and not always associated with the type and intensity of farm (Doody et al., 2014,
128 2012; Roberts et al., 2017) however, recent studies have shown that extensive farmers might
129 not be aware about actual soil conditions due to lack of soil testing, and may overestimate or
130 underestimate the nutrient application rate (Roberts et al., 2017).

131 A farm survey of current nutrient management on both farms was conducted during the
132 winter of 2014/2015 and collected baseline nutrient use and land use data on a field-by-field
133 basis across both farms. During the survey, soil samples were collected on a field-by-field
134 basis, between November and January, coinciding with the “closed period” during which the
135 application of slurry and fertilizers is restricted. Soil samples were taken to the standard
136 agronomic depth of 10 cm in each field at approximately 2.3 ha scale and returned for
137 laboratory analysis. Samples were air-dried and sieved to 2 mm prior to extraction for plant

138 available nutrients P, K using Morgan's reagent (Morgan, 1941) followed by colorimetric
139 analysis. Total P (TP) on all soil samples was determined using microwave digestion in
140 hydrochloric and Nitric acid followed by ICP-OES analysis (Kingston and Haswell, 1997).
141 Soil pH and lime requirement were determined on dried and sieved soils suspended in
142 deionised water at a 1:2 soil to solution ratio, and measured using a Jenway pH meter with
143 glass electrodes. Percentage organic matter (OM) was determined by loss on ignition using 5
144 g samples ignited for 4 hours in a Northerm muffle furnace at 400 °C.

145 The distribution of fields in each soil P Index on both farms, and their proximity to nearby
146 rivers and streams in the catchment with associated water quality data were mapped in Arc
147 GIS and shown in Figure 1. Field level nutrient use and soil data was used to calculate
148 recommended rates of nutrients as organic and inorganic fertilizers, (N, P, K and lime)
149 required for each field to meet crop demand based on land use and stocking rates. These rates
150 were calculated using a decision support tool commonly used by farm advisory services and
151 agricultural consultants for nutrient management planning, known as the Teagasc Farm
152 Fertiliser Planner. This is an online platform that calculates nutrient balances and nutrient
153 needs at field level based on soil tests results and current management practices.

154 *2.1.2 Case-study farms*

155 Farm A is a beef farms with a total area of 29.75 ha, consisting of 13 fields in one block, each
156 used for producing silage (one cut) and grazing. The farm stocked 50 cattle > 2 years old with
157 a stocking rate of 1.68 LU ha⁻¹ and housed animals for 26 weeks in winter with annual slurry
158 produced estimated at 338 tonnes.

159 Farm B is a dairy enterprise consisting of 17 fields in two blocks, with a total area of 65.44
160 ha, 100 dairy cows, 70 cattle 0 - 1 year old and 35 cattle 1 - 2 years old with a farm stocking
161 rate of 2.44LU ha⁻¹. Animals were housed for 20 weeks and estimated annual production of

162 animal waste was 140 t of farmyard manure (FYM) and 863 t of slurry. Land use across the
163 farm was more varied than Farm A and ranged from grazing only, 1 cut silage + grazing, 2
164 cut silage + grazing and hay + grazing.

165 **2.2 Modelling effectiveness: Soil P decline & improving soil fertility**

166 An integrated nutrient management and P mitigation measure was simulated across each field
167 on both farms. The effectiveness of this measure is assumed when high soil P levels (Index 4)
168 declined to optimum values (8 mg L⁻¹) in Index 3. This was assessed by modelling soil P
169 decline and estimating the time needed for Index 4 fields to drop to the target Index 3. Soil P
170 decline will occur when available P is removed by crops and not replaced by fertiliser. As
171 excess available P is removed by the crop, the soil draws from its reserves of total P to
172 replenish the available P pool. The time for this system to reach Index 3 depends on the rate
173 at which available P declines and the initial available P values. As P can be replenished by
174 reserves, the rate of decline is therefore a function of reserves in soil (TP) and the demand for
175 P by the crop type (removal rates or P balance). In this simulation, Morgan's P, TP and land
176 use data were applied to previously published models for Irish soils (Schulte et al., 2010;
177 Wall et al., 2013) to calculate the time taken for Index 4 fields on both farms to decline to
178 Index 3. The model applied is based on a scenario suitable for farms where some fields are at
179 soil P Index 4 and used for animal and grassland production and calculates the time needed
180 for soil at Index 4 to decline to concentration of 8 mg L⁻¹ Morgan's P (upper boundary of soil
181 P Index 3 concentration for grassland) as described by Equation 1 (Schulte et al., 2010).

182

$$183 \quad Q = c^{-1} \times [\ln(P_3) - \ln(P_i)] \quad (1)$$

184 Where Q is the time required for soil P levels to decline to Morgan's P of 8 mg L⁻¹; P₃ is the
185 upper boundary of Index 3 for grassland (8 mg L⁻¹); and P_i is the initial concentration of
186 bioavailable (Morgan's P) P in soil (mg L⁻¹).

187 The model expresses the rate of P decline as c, the exponential rate which depends
188 significantly on the P balance (P < 0.001) and total soil P (P < 0.001) (Schulte et al., 2010;
189 Wall et al., 2013), accounting for 63% of variation (P < 0.001) of c. Using field level total P
190 values measured across both farms in this study and P removed by silage or grazing, c was
191 calculated using the Equation 2.

$$192 \quad c = -0.0586 + 8.25 \times \frac{P \text{ balance}}{Total P} \quad (2)$$

193 In this simulation after fields at Index 4 declined to Index 3 a maintenance rate of P was
194 simulated to maintain productivity. To improve soil fertility on the rest of the fields at Index
195 1 and 2, build up rates of P were simulated based on grassland stocking rates across both
196 farms. In this simulation, slurry produced on the farm was redistributed to P deficient fields
197 (Index 1 and 2) to build up to the target index, at Index 3 and thereafter, applications were
198 simulated to maintain soil P concentration at Index 3.

199 As the target Index 3 was reached across P deficient and high soil P fields, overall soil
200 fertility on both farms was improved to maintain yields by optimising N, P, K and lime
201 requirement across both farms. In order to reduce cost, where possible, inorganic fertilisers
202 were replaced with organic (i.e. cattle slurry and farmyard manure (FYM) produced on the
203 farm). Where organic P was not sufficient, it was supplemented with inorganic P. The
204 additional requirements were covered with inorganic compound fertilizer containing P (18-6-
205 12) to supply soil with P where it was needed and CAN 27% where P was to be avoided. For
206 fields where slurry did not cover K requirements, additional K was supplied on the fields in
207 the form of 18-6-12 fertilizer and soil pH and lime requirement for each field was met with

208 lime additions. Correcting soil pH not only improves uptake of nutrients by plants but also to
 209 releases up to 80 kg of N ha⁻¹ yr⁻¹ (Wall et al., 2013) and this was accounted for in the
 210 calculations of inorganic N fertilizers required and costs. For the estimation of the difference
 211 between the current and the proposed scenarios the following nutrient content in manures and
 212 slurries were assumed: FYM contains 1.35 Kg of N t⁻¹, 1.2 kg of P and 6 kg of K t⁻¹, while
 213 cattle slurry contains 2 kg of N t⁻¹, 0.8 kg of P t⁻¹ and 4.3 kg of K t⁻¹.

214 **2.3 Calculation of potential cost of optimising nutrients use**

215 The total farm costs were calculated for each year over the number of years it would take the
 216 measure to be effective, i.e. for Index 4 fields to decline to target Index 3. To determine the
 217 farm scale costs of applying organic fertilizers the study relied on price coefficients derived
 218 from estimated unit values (Table 1) (Teagasc, 2014). For the costs of applying inorganic
 219 fertilizers, direct fertilizer prices were extracted from the Irish Central Statistics Office (CSO,
 220 2014). The cost of advisory services and cost of soil testing are standard costs from the
 221 Teagasc advisory price lists (Table 1).

222 On both case study farms, the total farm costs per year were calculated as follows:

$$223 \quad Tc_i = ST_i + NMP_i + Fert_i + L_i + Sl_i + FYMC_i \quad (3)$$

224 where Tc_i is the total cost for year i and

225 ST is the estimated cost for soil testing, NMP is the estimated cost for having access to
 226 nutrient management advisory services Fert is the total inorganic fertilizer (kg) costs needed
 227 to maintain yields after slurry and FYM allocation and YGP is the value of the yield gap
 228 (tonnes) between years $i - 1$ and i .

$$229 \quad L = \text{liming cost (€)} = \text{amount lime applied} \times 19 \quad (4)$$

230 $Sl = \text{slurry application costs (€)} = t_{1a} \times 50 + t_{1s} \times 47.75 + [\text{slurry produced} -$
 231 $(\text{slurry spread} + \text{slurry exported})] \times 9.27$ (6)

232 $FYMC = \text{FYM application costs (€)} = t_{2l} \times 45 + t_{2s} \times 82.5 + [\text{FYM produced} -$
 233 $(\text{FYM spread} + \text{FYM exported})] \times 10.36$ (7)

234 where t_{1a} , t_{1s} are the estimated time needed for slurry agitation and spreading in hours and
 235 t_{2l}, t_{2s} are the estimated time needed for FYM loading and spreading in hours. To evaluate
 236 the cost-effectiveness of the measure the difference between the current and the proposed
 237 nutrient management was analysed for statistical significance using a paired sample t-test.

238

239 **3. Results and Discussion**

240 **3.1 Baseline soil fertility and nutrient management practice**

241 The baseline nutrient management recorded during the survey on both farms is presented in
 242 Table 2. On Farm A soil and nutrient management data indicated that the distribution of
 243 nutrients farms varied from field-to-field (Table 2). Based on soil test results, none of the
 244 fields in Farm A recorded nutrient and soil pH at ideal levels for good soil health and fertility.
 245 Eight fields had excessive soil P ($> 8.0 \text{ mg L}^{-1}$), ranging from 9.6 mg L^{-1} to 28.1 mg L^{-1} , TP
 246 ranged from 701 to 2582 mg kg^{-1} and soil pH on all fields was below 6.2, the optimum pH for
 247 nutrient availability. Organic matter ranged from 10-21% and with the highest value recorded
 248 in Field 7. High organic matter soils have a limited capacity to store added P (Daly et al.,
 249 2001) and best practice and current advice for these soils is to limit applications to replacing
 250 P removed during the growing season (Gonzalez, 2018) and categorise them into Index 3.
 251 Organic soils present a high risk of P loss with no capacity to hold or build up P (Daly et al.,
 252 2001 Gonzalez et al., 2019; Gonzalez, 2019a), however, Field 7 on Farm A, received the

253 same amounts of slurry and fertiliser as mineral soils on this farm. The survey revealed that
254 all fields received the same amount of nutrients i.e. 8 t ha⁻¹ of cattle slurry (7%) and
255 approximately 185 kg ha⁻¹ of 27-2.5-5 commercial fertilizer. Total available nutrients applied
256 were 57 kg N ha⁻¹ yr⁻¹, 9 kg P ha⁻¹ yr⁻¹ and 38 kg K ha⁻¹ yr⁻¹.

257 Soil fertility on Farm B also varied spatially. Excessive concentrations of available P were
258 recorded on five fields while 9 fields were P deficient. Soil test P values ranged from 1.4 to
259 20.3 mg L⁻¹, TP ranged from 674 to 2100 mg kg⁻¹. Soil pH ranged from 5.6 to 6.7 7
260 indicating sub-optimal pH for nutrient availability and % OM ranged from 10-16 % across
261 the farm. Phosphorus applications ranged from 0 kg ha⁻¹ to 40 kg ha⁻¹ in the form of
262 compound fertiliser products (27-2.5-5). Slurry was unevenly distributed across the farm with
263 3 fields categorised as low (Index 2) and deficient (Index 1) received no slurry, while 5 fields
264 at Index 4 received between 8-23 t ha⁻¹ of cattle slurry. Similar to Farm A the application
265 rates of the main nutrients (N and P) did not match crop requirements. Nitrogen application
266 rates varied from field to field ranging from 0 kg ha⁻¹ to 210 kg ha⁻¹, lower than
267 recommended (225-237 kg ha⁻¹). The type of inorganic N fertilizers varied for each field,
268 including compound fertilizers 27-2.5-5, 24-25-10, CAN 27% and 10-10-20. Cattle slurry
269 (7%) was applied at rate of 7.78 t ha⁻¹ on 12 fields, two fields received higher rates of slurry
270 23.34 t ha⁻¹ (fields 8 and 9 at Index 4) while no slurry was added on three P deficient fields.

271 **3.2 Effectiveness of a P loss mitigation measure**

272 In this simulation, the effectiveness of the measure was expressed as the time taken for each
273 field to reach the 8 mg L⁻¹ the upper boundary value at Index 3. This allows for sufficient
274 plant available P for crop growth, and as set in the current statutory instrument under
275 Ireland's NAP to minimise environmental losses (S.I. no 605 of 2017). Modelled results are
276 presented in Table 3 for both farms. For Farm A, this varied from 1 to 8 years, based on

277 Index 4 fields ranging from 9.9-28.1 mg L⁻¹ and operating at field P balances of minus 30 kg
278 ha⁻¹ for silage production. For Farm B, the model predicted that it would take 1-3 years to
279 reach 8 mg L⁻¹ on Index 4 fields operating with a P soil balance -30 kg of P ha⁻¹ with initial
280 Morgan's P values between 9.8-13.5 mg L⁻¹. For fields used for grazing only, operating with
281 a soil P balance -10 kg of P ha⁻¹ at initial Morgan's P values of 12.7 and 20.3 mg L⁻¹ it would
282 take 7 years to decline to the target index (Table 3). The results presented in Table 3
283 demonstrate that the rate of soil P decline to the target index was more efficient on fields
284 where initial soil P levels were lower and P-balance deficit, or off-takes, were higher. It is
285 suggested that land use change from grazing only, to grazing plus silage, could accelerate the
286 effectiveness of the measure and be included as a source control mitigation option.

287 These results in this study indicated that changes in Morgan's P were more pronounced in
288 fields where initial soil P concentrations were highest, largely due to excess P in the available
289 pool that is more easily desorbed and removed by a high crop demand for P e.g. silage
290 production (Herlihy et al., 2004; Schulte et al., 2010; Wall et al., 2013). In contrast, some
291 studies have shown that soil P build up and decline also depends on soil buffering capacity
292 that is influenced by clay minerals and amount of Al and Fe in soil (Power et al., 2005, Daly
293 et al., 2015) and these factors could be considered in future P models if collected at field
294 level.

295 **3.3 Improving soil fertility**

296 For the measure to mitigate P loss and protect productivity and profitability on the farm, it
297 required balancing other soil nutrients and soil pH with applications of lime, K, N and P on
298 both farms. Year 1 of the measure represents new application rates for N, P, K and lime
299 across both farms based on the surveyed data (Table 4). For Farm A the baseline application
300 rate captured during the survey of 57 kg N ha⁻¹ yr⁻¹ on all fields was below agronomic crop

301 requirements and the usually recommended amounts (125 kg N ha^{-1}). This was corrected in
302 year 1 by calculating N applications (as CAN) along with distributing slurry across the farm,
303 with values shown in Table 4. As soil P levels on this farm were in excess of the agronomic
304 recommended levels, no applications of P were simulated in year 1, with the exception of 5
305 fields that recorded values in Index 2 and 3. At the time of survey, on Farm B, application
306 rates of main nutrients (N and P) did not match crop requirements. Land use varied from
307 grazing to two-cut silage + grazing and N rates were lower than recommended $225\text{-}237 \text{ kg}$
308 ha^{-1} and as a number of fields on this farm also required build up amounts of P as well as
309 allowing Index 4 fields to decline to optimum values, a combination of redistributing slurry,
310 applying CAN and compound fertiliser (NPK), was simulated in Year 1 to balance both
311 nutrients on this farm (Table 4). These applications varied temporally and spatially over the
312 time taken for the measure to become effective on both farms. Soil pH was amended using
313 lime applications to reach ideal or optimum values for grassland and improve nutrient
314 availability on both farms. On Farm A, lime was recommended at a rate of 7.5 t ha^{-1} in the
315 first year across all fields and on Farm B in year one, lime applications varied from 1 to 7.5 t
316 ha^{-1} , ending with a maintenance rate of 1 t ha^{-1} on all fields to maintain pH 6.3 across the
317 farm. Potassium is also an important major nutrient for crop growth and animal health and
318 applications in year 1 were proposed to balance sub-optimal fields. On both farms,
319 applications of lime, N, P and K varied for each year and each field, until the measure
320 became effective. At farm scale, the redistribution of slurry and manure, fertiliser and lime
321 products are presented in Table 5 showing the temporal variation in nutrient management and
322 the estimated costs required across the timeline of the simulation.

323 **3.4 Assessment of costs associated with implementation of the measure**

324 The comparison of the costs associated with continuing current farm practices captured in the
325 survey and implementing a P loss mitigation measure and improving soil fertility are
326 included alongside the farm level nutrient management in Table 5 for both farms.

327 For Farm A soil nutrients and pH to would reach ideal values for agronomic and
328 environmental sustainability in 9 years. Applying the measure significantly increased costs in
329 the first year by more than 100% and continued to increase for the following two years.
330 However, to offset this increase in costs, potential savings could be made on fertiliser costs
331 from years 4 to 9, given that yields remain the same. When examined using a paired sample t-
332 test results indicated no significant difference in costs across the nine years on this farm ($t =$
333 0.80 ; $P = 0.45$).

334 For Farm B, the time necessary to reach optimal or ideal nutrient and soil pH level across all
335 fields would be realised after 8 years. Applying the measure increased costs by 33% in the
336 first year, but from the second year onwards, cost reduced by up to 14.4% in year 8, given
337 that the yields remain the same. Similar to Farm A, a paired sample t-test indicated no
338 significant difference in costs for farm B across the 8 years of implementation of the measure
339 ($t = 0.66$; $P = 0.53$).

340 This analysis showed that, in the long term, both farms would not incur additional costs,
341 associated with adopting a P loss mitigation measure and balancing other soil nutrients and
342 pH at field level. Increased cost were forecasted in the short term, particularly the first years
343 of application, however, when compared over the time-line for P to decline, costs did not
344 differ significantly. These results concur with previous studies (Haygarth et al, (2009) and
345 Newel-Price et al. 2011) examining measures that avoid P applications on high P soils can be
346 cost-effective, but only in the long term. The long-term benefit to soil fertility and water
347 quality needs to be explained to farmers to ensure that this measure is adopted. Micha et al

348 (2018) reported that farmers perceived this measure to be costly, most likely because of the
349 increased costs at the “start” which is likely to pose a challenge for policy makers to
350 encourage farmers on marginal land to adopt similar measures in high status catchments.

351 The highest expenses for both farming system were estimated in Year 1 due to cost of
352 advisory services and soil testing. During the last years of application, however, it is be
353 expected that both farmers would potentially reduce costs, due to more efficient usage of
354 nutrients from animal waste produced on the farm and subsequent decrease usage of
355 inorganic N fertilizers and imported feed. Byrne et al (2008) in a study conducted in Northern
356 Ireland also highlighted the initial increased costs that mainly arise from the fees of
357 extensions services and suggested a “pilot” plan of free advisory services for the first years to
358 overcome this caveat.

359

360 **4. Conclusions and policy recommendations**

361 Using two case study farms with different systems and intensity, we applied a scenario
362 analysis to evaluate the costs and time taken for an integrated measure to be effective. In this
363 measure, P applications were avoided on excessively fertilised fields and soil fertility (N, P,
364 K, pH) was optimised across all fields. The measure was assumed effective when excessive
365 soil P declined to a value where soil P can match the crop demand for P and the time taken
366 for this to occur ranged from 1 to 8 years and varied from field-to-field based on land use,
367 initial available P and total P reserves. Minimising the source pressure on local water quality
368 are also likely to vary spatially which has implications for establishing water quality targets
369 in catchments and the design of measures to achieve them.

370 A policy implication of this study is the significance of measuring costs and effectiveness in
371 the long term. Effectiveness in this study took up to 9 years to be realised at field scale and

372 informing farmers of the long term benefits of applying this measure, despite additional costs
373 at the start, is key for the successful implementation and adoption of measures into the future.
374 Information that provides a clear understanding of the causes of water pollution and the
375 mechanism of mitigation, in combination with the long-term environmental/economic
376 benefits, should be available to farmers.

377 In order to increase adoption and implementation of sustainable agricultural practices,
378 policies need to be equally focused on farm profitability and environmental quality.
379 Sustainability measures could include water quality protection coupled with agronomic
380 measures to maintain productivity and are environmentally effective, providing a dual benefit
381 to policy makers and farmers.

382 The recommendations arising from this work are as follows:

- 383 • Measures applied to soils will have lag times. The rate of soil P decline to
384 environmentally sustainable levels will vary at field scale, which has implication for
385 design of measures and monitoring effectiveness at farm, and catchment scale.
- 386 • Accelerated soil P decline could be achieved with changing land use from grazing
387 only, to grazing plus silage.
- 388 • Despite higher costs in the first years of implementation, correcting deficiencies in P,
389 N and K and balancing soil pH on all fields, and avoiding P applications on high soil
390 P fields and high organic matter fields is proven cost-effective in the long term.
- 391 • Spatial variation in soil P showed that cost for soils testing and advisory services on a
392 field-by-field basis is expensive in the first 2 years of implementing the measure.
393 Providing financial relief for this initial phase of measures implementation would
394 encourage farmers to adopt the measure in the future.

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399

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491

492 **Figure Caption**

493 Figure 1. The location and setting of Farms A and B within the network of the River Allow
494 showing field numbers, soil P Indices and local water quality status at EPA monitoring
495 stations on the river network. Water quality and station data sourced from EPA GeoPortal
496 (www.gis.epa.ie).