

Determinants of phosphorus balance and use efficiency in diverse dairy farming systems

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1 **Determinants of phosphorus balance and use efficiency in diverse dairy farming**
2 **systems**

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13 **ABSTRACT**

14 **CONTEXT**

15 Identifying the determinants of phosphorus (P) balance and use efficiency (PUE) is critical to
16 improving the sustainability of dairy farming in countries operating diverse dairy farming
17 systems because each system contributes to eutrophication through different pathways.
18 However, information about P balance and PUE across diverse dairy farming systems is
19 scarce.

20 **OBJECTIVE**

21 The current study aimed to use a novel approach to determine P balance and PUE, and
22 identify their key determinants across diverse dairy farming systems in GB.

23 **METHODS**

24 Data from 29 dairy farms representing systems with differing feeding approaches and
25 production levels was collected from farm records or generated by quantifying P
26 concentration in feed, manure, and soil samples. The methodology of the nutrient
27 management tool ‘Planning for Land Application of Nutrients for Efficiency and the
28 environment (PLANET) and the principles of ‘Annual Nutrient Cycling Assessment’
29 (ANCA) were used to calculate farm-gate P balance (FPB) and soil-surface P balance (SPB),
30 respectively. Differences in P balance and PUE between dairy farming systems were
31 investigated using ANOVA. Determinants of P balance and PUE were identified using
32 multiple stepwise linear regressions.

33 **RESULTS AND CONCLUSIONS**

34 The current study demonstrated a novel approach of calculating FPB and SPB that captures
35 differences in the P concentration of manure and milk between systems.

36 Phosphorus surplus was higher and PUE was lower in housed systems compared to pasture-
37 based systems (except for a Spring-calving system grazing ≥ 274 days/year) primarily
38 because of greater import of concentrate feed, highlighting the importance of reducing

39 concentrate feed import into housed systems to minimise P import. Farms with greater
40 inclusion rate of home-grown feed (primarily forages) in their herds' diet had higher PUE and
41 lower P surplus. Thus, pasture-based systems could improve PUE by increasing the inclusion
42 rate of home-grown feeds in the herd diet only if they maintain a stocking rate that matches
43 the feed demand of the herd to the availability of home-grown feeds. In conclusion, the
44 assessment of PUE and strategies to improve it should consider system classification beyond
45 strict housed and pasture-based systems.

46 SIGNIFICANCE

47 The current study demonstrated the foundations of an approach to calculate FPB and SPB
48 that could be more robust compared to using standard P coefficients particularly in countries
49 that operate diverse dairy farming systems. With further development, this approach could be
50 adopted and could change the way GB dairy farmers and advisers calculate P balances in
51 diverse systems.

52

53 **Keywords:** diverse dairy farming systems, phosphorus balance, phosphorus use efficiency,
54 sustainable intensification, phosphorus

55

56 1. INTRODUCTION

57 Dairy farming in many world regions is intensifying by increasing milk output and feed
58 import without acquiring additional land, primarily to improve economic efficiency (Clay *et*
59 *al.*, 2019). However, regions densely stocked with dairy cattle are associated with phosphorus
60 (P) imbalances, as a large amount of concentrate feed is imported into the region with the P-
61 rich manure subsequently being generated and applied on nearby land, in addition to
62 imported fertiliser (Svanback *et al.*, 2019). Land application of this P-rich manure often leads
63 to application of P in excess of the crops' requirement, which leads to accumulation of P in
64 the soil and P loss from agricultural land to waterbodies, consequently contributing to
65 eutrophication (Adenuga *et al.*, 2018). Therefore, improving P use efficiency (PUE) is

66 important for sustainable dairy production systems because it can lower the risk of P loss and
67 increase a farm's net profit through more precise feed and fertiliser purchases (Mihailescu *et*
68 *al.*, 2015, Adenuga *et al.*, 2018). In recent years, research has begun to suggest that an all-
69 year housed system may be less efficient in P use than a pasture-based system on a per unit of
70 milk solids or per ha basis based on a small number of research farms (O'Brien *et al* 2012;
71 March *et al.* 2016) and 24 commercial farms in Switzerland (Akert *et al.* 2020). However, in
72 countries such as GB, dairy production is so diverse that a simple classification into strict
73 pasture-based and housed systems would not reflect an accurate representation of the
74 diversification. For example, five classifications of dairy production system have been
75 proposed to explore feed efficiency in GB dairy farming (Garnsworthy *et al.* 2019). However,
76 currently no research has investigated the PUE of commercial farms reflective of current GB
77 practice across such diverse dairy farming systems, which contain multiple classes of pasture-
78 based systems. An indepth comparison of the PUE and P flows between such dairy farming
79 systems may provide new insight into developing strategies to improve PUE or at least will
80 confirm which existing strategies can improve PUE in commercial dairy production system
81 that is more diverse than a system simply classified into two types *i.e.* strict pasture-based
82 and housed.

83

84 The PUE of dairy farms is often assessed by calculating farm-gate P balance (FPB) or soil-
85 surface P balance (SPB) (Oenema *et al.*, 2003, Thomas *et al.*, 2020). A surplus indicates a
86 long-term risk of P accumulating in soil and subsequently being lost to waterbodies
87 (Mihailescu *et al.*, 2015), although a P deficit can also be unsustainable as depletion of soil P
88 reserves can lead to reduced soil fertility (Thomas *et al.*, 2020). Principally, FPB and SPB
89 should match, and although both FPB and SPB follow a similar trend, SPB is observed to be
90 lower than FPB (Adenuga *et al.*, 2018). This is likely because FPB cannot explicitly represent
91 the build-up, depletion and consumption of internal stock (*i.e.* harvested crop and silage that
92 has been stored on farm and not exported or fed to herd in the given year). Additionally, SPB
93 may underestimate the manure P import into soil, as the extant energy systems that SPB relies
94 on can under-predict the energy requirement of dairy cattle (Dijkstra, 2008, Moraes, 2015).

95 However, SPB provides information on the internal flow of P that is not captured in a FPB
96 but is important in identifying strategies to improve PUE. Therefore, both FPB and SPB are
97 important to provide a meaningful assessment of the risk posed by a dairy farm to the aquatic
98 environment.

99

100 There is no information available on the SPB of dairy farms reflective of current GB
101 commercial dairy farming practice, likely because of the difficulty in calculating manure P
102 import into soil and grazed grass P export out of soil (Adenuga *et al.* 2018). An approach to
103 calculate SPB has been previously employed to assess the total soil nutrient balance of
104 agricultural land in England (Defra 2019) and more specifically dairy farms in Northern
105 Ireland (Adenuga *et al.* 2018). However, these approaches use a standard coefficient to
106 calculate manure P import into soil and milk P concentration. Milk P concentration largely
107 influences FPB and the deposition of dietary P in the herd, which is used to calculate manure
108 P import into soil. Consequently previous approaches to calculate FPB and SPB used in GB
109 dairy farms may be unable to consider how key differences (e.g. different feeding
110 approaches) between diverse dairy farming systems operating in GB truly influence P
111 balances in each system. Therefore, the current study is the first to use P concentrations
112 measured in farm samples and apply the principles of the Annual Nutrient Cycling
113 Assessment (ANCA) to capture important differences in the internal flow of P between
114 commercial dairy farming systems reflective of diverse GB practice. In addition, currently
115 available information about P balance on commercial dairy farms (Withers *et al.*, 1999,
116 Withers *et al.*, 2001, Raison *et al.*, 2006) are not reflective of modern GB dairy farming
117 practice because there has been an increase in the prevalence of housed dairy farming
118 systems in recent years (March *et al.*, 2014). Therefore, the approach used in the current
119 study to recruit a balanced number of dairy farms operating a housed and various pasture-
120 based systems is important in indicating potential differences between these GB dairy
121 farming systems. Furthermore, identifying an approach to calculate P balance that is able to
122 capture important differences between modern GB and North-European dairy farming

123 systems is required for more accurate and robust assessment of the risk of P loss from modern
124 diverse GB and North-European dairy farms.

125

126 Great Britain and multiple North-European countries have large soil P reserves but no
127 specific legislation directly limiting P feeding and land application of P via manure (Amery
128 and Schoumans, 2014). Strategies to improve PUE in dairy farming are largely based on
129 countries where either strict housed (Knowlton and Ray, 2013, Cela *et al.*, 2014) or strict
130 pasture-based dairy farming systems (Gourley and Weaver, 2012, Mihailescu *et al.*, 2015) are
131 prominent or where P-based legislations are in place (The Netherlands Environmental
132 Assessment Agency, 2016). However, the literature on strategies to improve PUE in a wide
133 assortment of GB dairy farming systems characterised by diverse calving patterns, varying
134 amounts of concentrate feeding and grazing days (Garnsworthy *et al.*, 2019) is limited.
135 Indeed, a previous study has reported the phosphorus inputs, flows and outputs from three
136 self-contained research dairy farms of contrasting systems in Southern England based on
137 actual measured data from multiple sampling over 3 years (Withers *et al.*, 1999). However,
138 such previous research used a limited number of research farms over 2 decades ago and
139 consequently could be considered not representative of current practice of commercial farms.
140 Identifying strategies to improve PUE across diverse dairy farming systems representative of
141 commercial farms operating in GB is important because previous research suggests that GB
142 dairy farmers feed P in excess of the NRC (2001) recommended dietary P concentration
143 (Sinclair and Atkins, 2015). According to our previous finding, GB dairy farmers and feed
144 advisers are reported to use minimal precision P feeding strategies ((Harrison *et al.*, 2021)).
145 In addition, strategies to reduce P loss from GB dairy farms largely focus on ‘rear-end’
146 solutions and rarely consider source solutions (*i.e.* P feeding management). Consequently,
147 there is a gap in the literature regarding information on strategies to improve PUE in diverse
148 dairy farming systems such as the ones operating in GB.

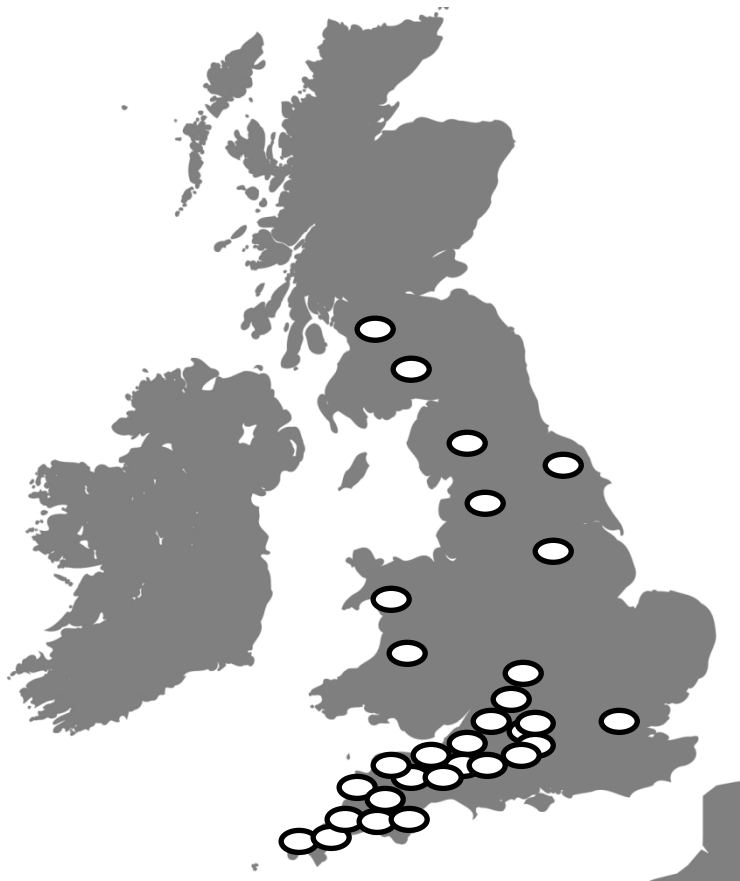
149

150 While P balance data is useful to determine potential P loss from dairy farms, efficient
151 strategies to improve PUE cannot be developed without understanding the factors that
152 influence P balance and PUE. The determinants of FPB have previously been investigated in
153 strict Irish pasture-based dairy farming systems (Mihailescu *et al.* 2015). However, the data
154 on the major determinants of FPB and SPB considered across diverse dairy farming systems
155 is scarce, likely because of the lack of approaches available to robustly assess such
156 information across diverse dairy farming systems. Therefore, the current study aims to
157 demonstrate the foundations of an approach adapted from the ANCA tool to calculate FPB
158 and SPB that can consider important differences between dairy farming systems (i.e.
159 concentrations of P in milk and manure). Using this approach, the current study further aims
160 to identify the differences in, and the determinants of FPB, SPB and PUE across a range of
161 dairy farming systems representative of current practices adopted by commercial dairy farms
162 operating in GB. The hypothesis is that the proposed approach will capture that pasture-based
163 dairy farming systems will have a higher PUE than housed systems.

164 **2. MATERIALS AND METHODS**

165 ***2.1. Study farms and data collection***

166 Dairy farms from across GB were recruited through advertisements by various stakeholders
167 (acknowledgements). After the responding farms provided further information on their
168 calving plan, grazing days and concentrate feeding approach, thirty dairy farms with no other
169 livestock enterprise were selected (geographical spread in Figure 1) to ensure representation
170 from farms within each of the five GB dairy farming classifications, which have been
171 previously devised to assess feed efficiency (Garnsworthy *et al.*, 2019). Classification 1
172 farms adopt spring calving approach and graze cows ≥ 274 days a year with minimal feeding
173 of concentrate supplements (Table S1). Classification 2, 3 and 4 farms adopt block or all year
174 calving approach with increasing use of concentrate supplements as grazing days reduce.
175 Classification 5 farms adopt year-round calving in a housed system with the greatest amount
176 of concentrate use within a total mixed ration. The use of the five GB dairy classification
177 approach in the current study provides an opportunity to investigate PUE not only in strict
178 pasture-based (classification 1) and housed systems (classification 5) but in diverse pasture-
179 based systems (classification 2, 3, and 4) as well.



180

181 Figure 1. Map of the geographic spread of participating dairy farms in Great Britain

182 Participating farms completed a form to provide information about production characteristics
183 (*i.e.* herd size, calving pattern, number of grazing days/year and land management) for the
184 year 2018 / 2019. Data required for calculating FPB *e.g.* annual imports and exports and
185 stocks at the start and end of the year (Table 1) was collected. Additional information was
186 collected to calculate SPB, such as annual amounts of feed (excluding grazed grass) fed to the
187 entire herd (including young stock), mineral fertiliser applied to land, crops harvested and
188 herd characteristics required to calculate herd energy requirement (*i.e.* livestock type, age,
189 breed size and replacement rate [RR]). The Utilised Agriculture Area (UAA) was calculated
190 as the hectares (ha) of grass and arable land involved in milk production. Stocking rate (SR)
191 was calculated as livestock unit (LU) per ha of UAA (Eurostat, 2013). Participant farms were
192 visited once between October 2018 and March 2019 to collect feed, manure, and soil samples

193 for the determination of P concentration, which allowed more accurate calculations of P
194 balances both at the farm-gate and soil surface level.

195

196 **2.2. Sample Collection**

197 Sampling areas were evenly distributed across each farm, ensuring representation of different
198 land management practices and the exclusion of high-traffic spots (Mihailescu *et al.*, 2015).

199 In each sampling area for grassland and arable land, an Edelman Combination Soil Auger
200 (Eijkelkamp, The Netherlands) was used to collect ≥ 10 and ≥ 15 soil cores (100 mm depth,
201 50 mm diameter), respectively, in a 'W' pattern with the additional five soil cores taken from
202 the un-trafficked borders of the arable land (Landwise, 2019). For each farm, soil cores from
203 a sampling area were mixed to generate 2 to 5 representative samples (~1 kg) and stored at -
204 20°C until further analysis.

205

206 Individual feed ingredient samples were collected from each farm when P concentration of a
207 feed was not available from recent farm records or product labels. Sub-samples of each
208 clamp and big bale silage were collected in a 'W' pattern from the face (Sinclair, 2006),
209 mixed and a representative sample (~1 kg) of each silage was collected. Twelve grab samples
210 of any parlour concentrate fed were also collected, bulked, mixed and a representative (~500
211 g) sample was collected. All representative samples were stored at -20°C until further
212 analysis.

213

214 On each farm that imported or exported manure, five to 10 subsamples of slurry were
215 randomly collected from different locations in the manure storage facility and were bulked,
216 mixed and a representative (~2 L) sample collected. Samples of manure were collected at six
217 to eight inches depth from the face of the storage heap in a 'W' shape (Spears *et al.*, 2003)
218 and were bulked, mixed and a representative sample (~1 kg) was collected. All samples were
219 stored at -20°C until further analysis.

220

221 **2.3. Sample Analysis**

222 Feed, manure and soil samples were dried at 60°C until a constant weight was achieved.
223 Dried feed and manure samples were ground (1 mm mill; Cyclotec CT293, Foss, Warrington,
224 GB) and dried soil samples were sieved (2 mm screen; Endcotts Limited, London, England).
225 Processed samples of feed, manure and soil were sent to Lancrop laboratories (Yara
226 analytical services, York, UK) for P analysis. The total P concentration of all samples was
227 determined via microwave assisted Aqua Regia digestion using nitric and hydrochloric acid
228 for soil and manure samples and using nitric acid for feed samples. Olsen P extraction was
229 used to analyse plant-available P (sodium bicarbonate-extractable P) in soil samples (Sims,
230 2000). Inductively coupled plasma-optical emission spectrometry (Varian Agilent ICP-OES
231 5110; California, United States) was used to quantify total and plant-available P
232 concentrations (Withers *et al.*, 1999, Jahanzad *et al.*, 2019).

233

234 **2.4. Calculation of phosphorus balances and use efficiencies**

235 The current study calculated FPB by employing the ‘Planning for Land Application of
236 Nutrients for Efficiency and the environment’ (PLANET; <http://www.planet4farmers.co.uk>)
237 methodology (Table 1). PLANET is a validated tool that has been effectively used to explore
238 nutrient management in the UK (Norton *et al.*, 2012, Gibbons *et al.*, 2014).

239

240 Table 1. Formulae used to calculate farm-gate and soil-surface phosphorus (P) balances and
241 use efficiencies on dairy farms

Terms	Calculation
Farm-gate P import (kg)	Livestock P ¹ + Feed P ² + Mineral fertiliser P ¹ + Manure P ² + Bedding P ¹
Farm-gate P export (kg)	Exported livestock P ¹ + Exported manure P ² + Exported milk P + Exported crop P ¹

Farm-gate P balance (kg P/ha)	$(\text{Farm-gate P import} - \text{Farm-gate P export}) / \text{Utilised agricultural area (ha)}$
Farm-gate P use efficiency (%)	$(\text{Farm-gate P export} / \text{Farm-gate P import})$
Soil-surface P import ³ (kg)	Manure P + Mineral fertiliser P ¹
Soil-surface P export (kg)	Harvested silages P ² + Grazed grass P + Other harvested crop P ¹
Soil-surface P balance (kg P/ha)	$(\text{Soil-surface P import} - \text{Soil-surface P export}) / \text{Utilised agricultural area (ha)}$
Soil-surface P use efficiency (%)	$(\text{Soil-surface P export} / \text{Soil-surface P import})$
Milk P content (g/kg)	$0.24 + (0.0220 \times \text{milk crude protein (g/kg)})^1$ (Klop <i>et al.</i> , 2014)
Manure P (kg) (including from grazing livestock)	$(\text{Herd dietary P intake} - \text{Herd P deposition}^4) - \text{Exported manure P}^2 + \text{Imported manure P}^2$
Grazed grass P (kg)	$((\text{Grass silage P}^2 / \text{VEM supplied by grass silage}) \times 1.05) \times \text{VEM supplied by grazed grass}$
VEM supplied to entire herd by each silage	$(\text{Herd requirement (VEM)} - \text{Purchased feed (VEM)}) \times \text{original proportions (\%)} \text{ of VEM supplied by grazed grass plus silages made from home-grown forages}$
VEM supplied to entire herd by grazed grass	Fresh grass (VEM) based on amount of fresh grass grazed adjusted using ANCA's coefficients of grazing ⁵ as proportion of fresh grass plus silages made from home-grown forages in the remaining requirement $(\text{Herd requirement (VEM)} - \text{Purchased feed (VEM)})$ (Groot, 2016) (Groot, 2016) (Groot, 2016) (Groot, 2016) (Groot, 2016) (Groot, 2016) (Groot, 2016) (Groot, 2016) (Groot, 2016)

242 ¹ Concentrations of P from product label, farm records or 'Planning for Land Application of
243 Nutrients for Efficiency and the environment' (PLANET) tool, ² Concentrations of P from
244 product label, farm records or determined by inductively coupled plasma-optical emission
245 spectrometry (ICP-OES) after acid digestion, ³ Atmospheric and seed residue P negligible, ⁴

246 Deposition for milk, pregnancy and young stock (Groor, 2016),⁵ type of grazing system,
247 grazing days, hours of grazing and size of the cow breed.

248

249 The challenge in calculating SPB due to the difficulty in determining P export from soil via
250 grazed grass was overcome in the current study by employing the principles (Table 1) of the
251 ‘Annual Nutrient Cycling Assessment; ANCA; KringloopWijzer’ (Aarts *et al.*, 2015). To the
252 authors’ knowledge, this is the first instance that ANCA’s principles have been employed in a
253 study to calculate SPB for commercial dairy farms in GB. Briefly, in ANCA, the amount of
254 energy supplied in grazed grass and home-grown silages is calculated by subtracting the
255 energy supplied to the herd as feeds (other than fresh grass and home-grown silages) from the
256 herd’s energy requirement. The proportion of grazed grass and home-grown silages in this
257 remaining energy supply is then calculated based on the ratio of the amounts of home-grown
258 silages provided by the farmer, and of the amount of fresh grass grazed using validated
259 coefficients that consider type of grazing system, grazing days, hours of grazing and size of
260 the cow breed (Groor, 2016). In ANCA, cows’ energy requirement is calculated using the
261 Netherlands’ net energy system of VEM (feed unit of lactation). To effectively use the
262 principles of ANCA in the current study, the ME (MJ/kg DM) of feed was converted to VEM
263 using equation 1 (Wageningen UR, 2016):

$$264 \text{ VEM} = 0.6 \times (1 + 0.004 \times ([\text{ME} / \text{GE} \times 100] - 57)) \times 0.9752 \times \text{ME} / 6.9 \text{ kJ} \times 1000 =$$
$$265 (0.0003392 \times [\text{ME} / \text{GE} \times 100] + 0.0654656) \times \text{ME} \times 1000. \text{ (Equation 1).}$$

266

267 **2.5. Statistical Analysis**

268 Data was analysed using Minitab (2019), with one outlier farm (classification 1) removed
269 from analysis due to an abnormally large herd size, land size (ha) and annual milk yield
270 (kg/cow) for its classification. The normality of residuals distribution was tested using the
271 Ryan-Joiner test ($P \leq 0.05$ indicating abnormal distribution). Log-transformation ($y =$
272 $\log_{10}(x)$) was required to ensure homogeneity of variance (Mihalescu *et al.*, 2015) for: ‘milk
273 sold/year’, ‘feed P import’, ‘farm-gate PUE’ and ‘mineral fertiliser P import’. Fixed effects of

274 differences in production characteristics, FPB, and SPB variables (import, export, balance
 275 and PUE) between systems were investigated using ANOVA with Tukey's test ($P \leq 0.05$
 276 indicating significantly different means). Multiple stepwise linear regressions were
 277 undertaken with acceptance of new terms set to $P \leq 0.05$, to investigate relationships between
 278 both FPB and SPB variables (import, export, balances and PUE) and potential determinants,
 279 which were selected based on their likely significance to the dependent variable (Mihailescu
 280 *et al.*, 2015).

281

282 3. RESULTS

283 3.1. Production characteristics of dairy farming systems

284 The mean herd size of the participating farms was 222 lactating cows with a mean UAA of
 285 177 ha, SR of 2.18 LU/ha and annual milk yield of 7677 kg/cow (Table 2). Dairy cows in the
 286 housed system (classification 5) had a higher annual milk yield and a lower milk fat content
 287 compared to pasture-based systems feeding limited amount of concentrate supplements
 288 (classifications 1 and 2), and milk protein and P concentration in the housed system was
 289 lower than in the longest grazing pasture-based system (classification 1). Pasture-based
 290 systems feeding some concentrate supplements (classifications 2 and 3) had a higher
 291 percentage of their herd's diet from home-grown feeds (primarily forages) compared to
 292 participating farms operating a housed system (classification 5). The mean P concentration
 293 of the herd's annual diet fed across systems was 3.8 g/kg DM, but the housed system
 294 (classification 5) fed diets with the highest P concentration. The mean concentrations of
 295 Olsen P and total P in the soil across all systems were 43.3 and 959 mg/kg, respectively, and
 296 were not different between systems.

297

298 Table 2. Production characteristics of dairy farming systems

Dairy farming system ¹	SE	<i>P</i>
		values

	1	2	3	4	5		
Number of farms	3 ²	12	7	2	5		
Farms using a breed \leq 500 kg mature weight ³	3	5	1	0	0		
Herd size (lactating cows)	217	211	247	262	202	123	0.95
Utilised agriculture area (ha)	129	160	237	263	129	134	0.50
Stocking rate (Livestock Unit/ha)	2.28	2.13	2.21	1.41	2.48	0.82	0.64
Annual milk yield (kg/cow)	5281 ^b	7204 ^b	7683 ^{ab}	7617 ^{ab}	10,268 ^a	1555	\leq 0.01
Annual concentrate intake (kg DM/Livestock Unit)	856.0 ^b	1072 ^b	1625 ^{ab}	3125 ^a	2524 ^a	673.6	\leq 0.01
Milk fat content (%)	4.42 ^a	4.28 ^a	4.08 ^{ab}	4.09 ^{ab}	3.97 ^b	0.181	\leq 0.01
Milk protein content (%)	3.58 ^a	3.37 ^{ab}	3.37 ^{ab}	3.38 ^{ab}	3.22 ^b	0.119	\leq 0.01
Milk P content (g/kg)	1.03 ^a	0.98 ^{ab}	0.98 ^{ab}	0.98 ^{ab}	0.95 ^b	0.026	\leq 0.01
Annual replacement rate	0.20	0.29	0.27	0.27	0.28	0.08	0.57
Proportion of home-grown feed ⁴ (%)	77.2 ^{ab}	79.4 ^a	78.7 ^a	58.0 ^{ab}	48.6 ^b	0.14	\leq 0.01
Dietary phosphorus (P) concentration (g/kg DM) ⁵	3.43 ^{ab}	3.72 ^{ab}	3.56 ^b	3.75 ^{ab}	4.52 ^a	0.53	0.03
Soil Olsen P concentration (mg/kg)	33.3	44.4	49.4	32.5	42.3	19.4	0.71
Soil total P concentration (mg/kg)	1037	1013	934	481	1051	298	0.23

299 ¹ Based on calving pattern, concentrate supplements provided and number of grazing days
300 (Garnsworthy *et al.*, 2019), ²One outlier farm removed from analysis, ³ Required for the
301 principles of ANCA, ⁴ Inclusion rate of home-grown feed (primarily forages) in the herd diet,
302 ⁵Annual dietary P intake of the entire herd including young stock (kg)/annual dietary dry
303 matter intake of the entire herd (kg) \times 1000, ^{a-b} Means in a row without a common superscript
304 letter differ ($P \leq 0.05$)

305

306 **3.2. Balance and use efficiency of farm-gate phosphorus in dairy farming systems**

307 Across all systems, purchased feed accounted for a major proportion (46 to 79%) of annual P
 308 import onto a farm (Table 3). However, the housed system (classification 5) imported more
 309 feed P compared to pasture-based systems (classifications 1, 2 and 3). Subsequently, the
 310 mean annual P import was greater in the housed system (classification 5) compared to a
 311 pasture-based system feeding limited amount of concentrate supplements (classification 2).
 312 Across all systems, milk accounted for the major proportion (72 to 97%) of annual P export
 313 but milk P export did not differ between systems. The housed system (classification 5)
 314 exported more livestock P than a pasture-based system feeding some concentrate
 315 supplements (classification 3). However, the mean annual P export was not different between
 316 systems. Subsequently, the housed system (classification 5) had a higher mean P surplus
 317 compared to pasture-based systems that fed some concentrate supplements (classifications 2
 318 and 3). Consequently, the housed system (classification 5) had a lower PUE than a pasture-
 319 based system feeding limited amount of concentrate supplements (classification 2). Across all
 320 systems, the FPB ranged from -6.04 to 32.7 kg/ha with a deficit on eight farms, a surplus on
 321 the remainder and a mean P surplus of 9.58 kg/ha. The mean farm-gate PUE across all
 322 systems was 75.2%.

323

324 Table 3. Differences in farm-gate phosphorus (P) import, export, balance and use efficiency
 325 between dairy farming systems

	Dairy farming system ¹					SE	<i>P</i> values
	1	2	3	4	5		
Farm-gate P import (kg/ha)							
Feeds	10.4 ^b	11.3 ^b	12.2 ^b	16.0 ^{ab}	37.0 ^a	10.5	≤ 0.01
Mineral fertiliser	6.39	3.37	7.42	0.00	3.31	6.29	0.51
Livestock	0.00	0.17	0.00	0.29	2.01	1.71	0.30
Bedding	0.27	0.48	0.79	0.44	0.34	0.63	0.69

Manure	2.73	0.93	4.26	0.00	4.19	7.15	0.82
Total	19.8 ^{ab}	16.3 ^b	24.8 ^{ab}	16.7 ^{ab}	46.9 ^a	13.3	≤ 0.01
Farm-gate P export (kg/ha)							
Milk	8.87	10.2	11.2	7.06	15.7	4.48	0.12
Livestock	0.25 ^{ab}	1.53 ^{ab}	0.26 ^b	1.04 ^{ab}	3.45 ^a	1.70	0.04
Crop	0.00	1.02	0.12	0.00	2.50	2.49	0.49
Manure	0.00	0.22	4.08	0.00	0.00	5.31	0.57
Total	9.12	13.0	15.6	8.10	21.7	8.41	0.20
Farm-gate P balance (kg/ha)	10.7 ^{ab}	3.21 ^b	9.13 ^b	8.64 ^{ab}	25.2 ^a	7.86	≤ 0.01
Farm-gate P use efficiency (%)	47.4 ^{ab}	101 ^{a, 2}	71.4 ^{ab}	49.3 ^{ab}	46.1 ^b	33.6	0.02
Farm-gate P balance (kg/Livestock Unit)	7.18 ^{ab}	1.35 ^b	4.24 ^b	6.26 ^{ab}	11.02 ^a	3.81	≤ 0.01
Farm-gate P balance (kg/t milk)	1.38 ^{ab}	0.31 ^b	0.75 ^{ab}	1.43 ^{ab}	1.61 ^a	0.68	≤ 0.01

326 ¹ Based on calving pattern, concentrate supplements provided and number of grazing days
327 (Garnsworthy *et al.*, 2019), ² One farm reduced their herd size and one farm produced and
328 exported a large amount of crop for the year of interest, ^{a-b} Means in a row without a common
329 superscript letter differ ($P \leq 0.05$),

330

331 ***3.3. Determinants of balance and use efficiency of farm-gate phosphorus***

332 Feed P import positively correlated with a farm's SR and negatively correlated with the
333 inclusion rate of home-grown feed in the herd diet and RR (Table 4). Milk P export positively
334 correlated with a farm's SR. The FPB was negatively associated with the inclusion rate of
335 home-grown feed in the herd's diet but was positively correlated with mineral fertiliser P
336 import, whilst a farm's PUE and feed P import were negatively associated.

337

338 Table 4. Determinants of farm-gate phosphorus (P) balance in a diverse dairy farming system

Response	Significant variables ¹	R ²
LgFdP =	2.4 (±0.37) + 0.18 (±0.076) × SR* – 0.018 (±0.0035) × PHF** – 1.7 (±0.77) × RR*	0.67
MPE =	–21 (±6.8) + 4.4 (±0.64) × SR** + 7.2 (±2.1) × LgMS**)	0.73
FPB =	40 (±5.3) – 0.47 (±0.073) × PHF** + 8.3 (±2.6) × LgFI**	0.66
LgFPUE	1.2 (±0.15) – 0.47 (±0.13) × LgFdP**	0.34

339

340 FPB, farm-gate P balance (kg/ha); GD, grazing days; LgFdP, log-transformed feed P import
 341 (kg/ha); LgFI, log-transformed mineral fertiliser P import (kg/ha); LgFPUE, log-transformed
 342 farm-gate P use efficiency (%); LgMS, log-transformed milk sold/year (tons); MPE, Milk P
 343 export (kg/ha); PHF, percentage of herd’s diet from home-grown feeds (%); RR,
 344 replacement rate (%); SR, stocking rate (Livestock Unit/ha); STPo, soil test Olsen P (mg/kg);
 345 STPt, soil test total P (mg/kg); * $P \leq 0.05$, ** $P \leq 0.01$. ¹Investigated variables = $\mu + \beta SR +$
 346 $\beta RR + \beta LgMS + \beta GD + \beta LgFA + \beta LgFdP + \beta PHF + \beta STPo + \beta STPt + \sigma_{est}$ ($\beta LgFA$ and
 347 $\beta LgFdP$ were not considered when they were the dependent variable), ² Investigated
 348 variables = $\mu + \beta SR + \beta LgMS + \beta GD + \beta PHF + \beta SPB + \beta LgFI + \beta MPI + \beta GgP + \beta GsP +$
 349 σ_{est}

350

351 3.4. Balance and use efficiency of soil-surface phosphorus in dairy farming systems

352 Across all systems manure P accounted for all or a major proportion (77 to 100%) of annual
 353 P import onto the soil-surface, whereas mineral fertiliser accounted for a smaller proportion
 354 (0 to 23%) of P import, but the mean annual P import was not different between systems
 355 (Table 5). A large proportion of annual P export from the soil-surface was accounted for by
 356 grazed grass (41 to 83%) in pasture-based systems (classifications 1, 2 and 3) and silages (47
 357 to 55%) in predominantly housed systems (classifications 4 and 5). The longest grazing
 358 pasture-based system (classification 1) tended ($P = 0.05$) to export the greatest amount of P
 359 from the soil-surface via grazed grass. Pasture-based systems feeding some concentrate

360 supplements (classifications 2 and 3) had a lower mean P surplus and higher PUE than the
 361 housed system (classification 5). Across all systems, the SPB ranged from -7.08 to 31.3
 362 kg/ha, with a P deficit on nine farms, a surplus on the remainder and a mean surplus of 7.47
 363 kg/ha. The mean soil-surface PUE across all systems was 81.0%.

364

365 Table 5. Differences in soil-surface phosphorus (P) import, export, balance and use efficiency
 366 between dairy farming systems

	Dairy farming system ¹					SE	P values
	1	2	3	4	5		
Soil-surface P import (kg/ha)							
Manure	21.0	25.7	28.4	16.4	39.7	13.7	0.22
Mineral fertiliser	6.39	3.37	7.42	0.00	3.31	6.30	0.52
Total	27.3	29.1	35.8	16.4	43.0	15.6	0.27
Soil-surface P export (kg/ha)							
Grazed grass	15.4	13.8	12.5	0.67	2.44 ²	8.22	0.05
Grass silage	2.83	7.30	9.78	1.56	8.58	5.28	0.21
Other silages	0.14	1.58	1.80	2.51	2.82	1.78	0.34
Harvested concentrate	0.32	2.88	4.69	3.53	1.98	4.26	0.63
Other crop (bedding and cash crop)	0.00	1.46	1.36	0.33	5.09	4.76	0.53
Total	18.7	27.0	30.1	8.60	20.9	13.5	0.29
Soil-surface P balance (kg/ha)	8.70 ^{ab}	2.06 ^b	5.68 ^b	7.84 ^{ab}	22.1 ^a	7.98	≤ 0.01
Soil-surface P use efficiency (%)	67.0 ^{ab}	98.5 ^a	90.3 ^a	52.1 ^{ab}	46.1 ^b	21.9	≤ 0.01

367 ¹ Based on calving pattern, concentrate supplements provided and number of grazing days
 368 (Garnsworthy *et al.*, 2019), ² grazing from young stock and heifers only, ^{a-b} means in a row
 369 without a common superscript letter differ ($P \leq 0.05$)

370

371 **3.5. Determinants of balance and use efficiency of soil-surface phosphorus**

372 Mineral fertiliser P import positively correlated with a farm’s SR whereas manure P import
 373 positively correlated with SR and annual amount of milk sold (Table 6). Phosphorus export
 374 via grazed grass positively correlated with SR, number of grazing days/year, the inclusion
 375 rate of home-grown feed in the herd diet and soil Olsen P concentrations. The SPB was
 376 negatively associated with the inclusion rate of home-grown feed in the herd diet but
 377 positively correlated with SR. The soil-surface PUE and the inclusion rate of home-grown
 378 feed in the herd diet were positively associated. Soil Olsen P concentration was negatively
 379 correlated with the number of grazing days but was positively correlated with P export via
 380 grazed grass.

381

382 Table 6. Determinants of soil-surface phosphorus (P) balance in a diverse dairy farming
 383 system.

Response	Significant	R ²
LgFI ¹ =	$-0.40 (\pm 0.247) + 0.34 (\pm 0.107) \times SR^{**}$	0.29
MPI ¹ =	$4.5 (\pm 6.34) + 11 (\pm 2.75) \times SR^{**}$	0.41
GgP ¹ =	$-25 (\pm 4.9) + 3.7 (\pm 1.25) \times SR^{**} + 0.029 (\pm 0.0127) \times GD^* +$ $0.18 (\pm 0.067) \times PHF^{**} + 0.24 (\pm 0.055) \times STPo^{**}$	0.80
SPB ¹ =	$27 (\pm 6.0) + 3.7 (\pm 1.44) \times SR^* - 0.39 (\pm 0.065) \times PHF^{**}$	0.67
SsPUE ¹ =	$-10 (\pm 15.8) + 1.3 (\pm 0.21) \times PHF^{**}$	0.61
STPo ² =	$39 (\pm 5.4) - 0.084 (\pm 0.0323) \times GD^* + 1.7 (\pm 0.33) \times GgP^{**}$	0.53
STPt ² =	NS	

384 GD, grazing days; GgP, grazed grass P export (kg/ha); GsP, grass silage P export (kg/ha);
 385 LgFI, log-transformed mineral fertiliser P import (kg/ha); LgMS, log-transformed annual
 386 milk sold (tons); MPI, manure P import (kg/ha); PHF, proportion of home-grown forage (%);
 387 SPB, soil-surface P balance (kg/ha); SsPUE, Soil-surface P use efficiency (%); STPo, soil
 388 test Olsen P (mg/kg); STPt, soil test total P (mg/kg); SR, stocking rate (livestock unit/ha); NS

389 = not significant, * $P \leq 0.05$, ** $P \leq 0.01$, ¹Investigated variables = $\mu + \beta SR + \beta LgMS + \beta GD$
390 + $\beta PHF + \beta STPo + \beta STPt + \sigma_{est}$

391

392 **4. DISCUSSION**

393 ***4.1. Production characteristics of participating dairy farming systems***

394 The farms in the current study had larger herds compared to the herd size of 165 lactating
395 cows typical for commercial GB dairy farms (DEFRA, 2020). However, the mean UAA and
396 annual milk yield across all systems were similar to the national averages (154 ha and 7889
397 kg/cow, respectively) of commercial GB dairy farms (AHDB, 2019). In the current study,
398 there was a higher annual milk yield for cows in the housed system compared to pasture-
399 based systems, attributed to greater use of maize silage, larger breeds and the import of
400 greater amount of concentrate feed and relatively lower inclusion rate of home-grown forages
401 in the housed system. It is difficult to meet the elevated energy demand of high yielding cows
402 typically raised in housed systems by feeding high-forage diets (March *et al.*, 2014) and
403 hence the import of large amount of concentrate feed. This increased import of concentrate
404 feed into the housed system explains why dietary P concentration was greatest in this system,
405 because concentrate supplements in GB usually contain 50% more P compared to grass
406 herbage (Withers *et al.*, 2001). Therefore, considerable differences in feeding practices
407 between systems resulted in significant differences in P imports. However, dietary P
408 concentration in all systems was higher than what is recommended to support the level of
409 milk production in each system (NRC, 2001).

410

411 ***4.2. Comparison of farm-gate balance and use efficiency of phosphorus between dairy*** 412 ***farming systems***

413 In the current study, the mean FPB of 9.58 kg P/ha across all systems was lower than the FPB
414 of 15.3 kg P/ha previously reported for dairy farms in South-West England (Raison *et al.*,
415 2006) but indicates that on average the environmental sustainability of participant farms
416 could be improved, with the suggested optimal P balance at 5 kg P/ha (DAERA, 2016,

417 Rothwell *et al.*, 2020). This difference was attributed to less mineral fertiliser P import and
418 greater milk P export observed in the current study, despite a greater feed P import. The
419 increased feed P import and milk P export reported in the current study may be because the
420 current study recruited farms to ensure representation from each system. Consequently, there
421 was likely an increased number of housed systems used in the current study compared to
422 previous studies, which is important to capture when considering that there is an increased
423 number of housed dairy farming systems operating in GB more recently (March *et al.*, 2014).
424 Therefore, the current study provides much needed FPB information] on commercial dairy
425 farms representative of each classification of modern GB dairy farming system, which
426 indicated the importance of considering system-specific P balance information in countries
427 that operate modern diverse systems. In particular, the current study raises the question ‘has
428 reductions in mineral fertiliser P simply been replaced by increased feed P import at a
429 national scale?’ Greater P surplus in the housed system compared to the blended pasture-
430 based systems (classifications 2 and 3) in the current study supports that housed systems are
431 relatively less efficient in using P than pasture-based systems (March *et al.*, 2016, Akert *et*
432 *al.*, 2020). However, the current study goes further than these previous studies to suggest that
433 differences in P balance and PUE between the housed system and the longest grazing pasture-
434 based system (classification 1) were not observed in the current study, likely because of
435 numerically lower total export of P in the longest grazing pasture-based system compared to
436 other pasture-based systems. Therefore, this first-time comparison of P balances for
437 commercial dairy farms across the 5 GB dairy classifications allowed the current study to
438 provide results that suggest that pasture-based systems with minimal imports of P may not be
439 more efficient in P use than housed systems because of the subsequent lower export of P in
440 the minimal import pasture-based system. Largely, this is potentially because of the use of
441 smaller dairy cow breeds, which lowered annual milk yield in the minimal import pasture
442 based system.

443

444 In the current study, mean FPB across most pasture-based systems was within the range (5.09
445 to 17.2 kg P/ha) reported for pasture-based systems in Ireland (Mihailescu *et al.*, 2015,

446 Adenuga *et al.*, 2018). However, the mean FPB of 3.21 kg P/ha for classification 2 was below
447 this range, most likely because two farms that participated in the current study exported large
448 amounts of livestock or crop. Conversely, the housed system in the current study had a
449 greater P surplus compared to the 10.00 kg P/ha for similar systems in the US (Cela *et al.*,
450 2014). This may be because the approach used in the current study captured a lower P
451 concentration in milk for dairy cows in the housed system compared to the pasture-based
452 system (Classification 1), which may not have been captured by the previous study which
453 used standard coefficients for milk P concentration. Consequently, a lower export of milk P
454 may have been captured in the housed system in the current study, leading to a higher P
455 surplus. Overall, considering that the semi-voluntary approach used to recruit farms for the
456 current study may have resulted in the recruitment of farms more interested in P management
457 and consequently provided a better reflection of P management than the national situation.
458 Therefore, the use of the approach used in the current study to calculate P balance would
459 need to be employed on a larger sample size of dairy farms across GB to confirm the finding
460 from the current study that indicate that there is scope to further improve PUE in GB dairy
461 farming, particularly in housed systems.

462

463 ***4.3. Determinants of farm-gate balance and use efficiency of phosphorus***

464 In the current study, the positive association between feed P import and SR was likely
465 because densely stocked farms are required to import a large amount of feed (Mihailescu *et al.*
466 *et al.*, 2015) as the availability of land for grazing and home-grown feed production is often
467 limited (March *et al.*, 2014). Therefore, results of the current study confirmed that the
468 opportunity to reduce FPB and therefore, improve PUE still exists in dairy farms
469 representative of current dairy farming practice if farmers reduce feed P import (Withers *et al.*
470 *et al.*, 1999), by reducing the import of P-rich feeds and suggests there is a similar opportunity
471 by maintaining a SR that matches the availability of home-grown forages. On the other hand,
472 the positive relationship between milk P export (a major source of P export from a farm) and
473 SR in the current study suggests that maintaining a lower than optimal SR of lactating cows
474 would increase P surplus, due to the lower milk production. Therefore, increasing a farm's

475 SR of lactating cows to increase milk P export could be used as a strategy to lower FPB and
476 increase PUE (Mihailescu *et al.*, 2015). However, in the current study, the benefit of greater
477 milk P export in the housed system was outweighed by increased feed P import. Therefore,
478 the current study suggests that a simplified approach to maximising a farm's milk P export by
479 increasing SR of lactating cows, as usually seen in housed systems or maximising home-
480 grown forage intake by reducing SR and with a reduction in total and per cow milk
481 production, as could be expected in a strict pasture-based system, may not provide an
482 opportunity to maximise the PUE in a dairy production system. This suggestion is, partly if
483 not fully, supported by the observation in the current study that both P balance and use
484 efficiency at the farm-gate level were relatively better in systems (classifications 2 and 3),
485 which were not strict pasture-based and housed systems.

486

487 Since farms with a greater reliance on home-grown feed (primarily forages) had lower P
488 surplus and improved PUE in the current study, increasing the inclusion rate of home-grown
489 forages in the herd diet could improve PUE on dairy farms. However, this strategy may not
490 be appropriate for housed systems that have limited land availability. In the current study, the
491 greater amount of feed P import likely contributed to greater P surpluses in housed systems
492 compared to pasture-based systems (O'Brien *et al.*, 2012). Furthermore, cows in the housed
493 system in the current study were allowed diets with a mean P concentration that is 132% of
494 the mean 3.4 g P/kg DM recommended (NRC, 2001) to support the relative milk production
495 and DM intake (Kebreab *et al.*, 2013). Therefore, housed systems with limited land
496 availability and importing high-P feeds could reduce P surplus and improve PUE by
497 formulating diets with a P concentration closer to the cows' requirement and importing low-P
498 concentrates.

499

500 ***4.4. Comparison of balance and use efficiency of soil-surface phosphorus between*** 501 ***dairy farming systems***

502 In the current study, the housed system (classification 5) had higher P surplus and lower soil
503 PUE compared to pasture-based systems (classifications 2 and 3), partly because the housed
504 system tended to have lower grazed grass P export. However, the mean SPB across all
505 systems in the current study was lower compared to pasture-based systems in Northern
506 Ireland (7.47 vs 11.0 kg P/ha) (Adenuga *et al.*, 2018), primarily because of lower mineral
507 fertiliser P import and greater crop P export from pasture-based systems participating in the
508 current study. Therefore, this supports that increased crop production could be a viable
509 strategy to reduce SPB in systems where increasing P export via grazed grass is not feasible.
510 Additionally, since mean soil Olsen P concentration across all systems in the current study
511 was well above the optimal 16 to 25 mg/kg range (AHDB, 2018), most systems could further
512 reduce mineral fertiliser P import by relying on accumulated P in soil (Withers *et al.*, 2017).
513 To the authors' knowledge, the approach demonstrated in the current study allowed this study
514 to be the first to provide SPB values for commercial dairy farms that are representative of the
515 current diverse practices for GB dairy farming using measured P concentrations of feed and
516 manure and the capturing of variation in P concentrations milk and manure between systems
517 as opposed to using standard coefficient for manure P import onto soil. This novel approach
518 allowed the current study to report differences in SPB between diverse dairy farming
519 systems.

520

521 ***4.5. Determinants of balance and use efficiency of soil-surface phosphorus***

522 Extending the grazing season may lower SPB in pasture-based systems (Adenuga *et al.*,
523 2018) and provide an opportunity to reduce the import of high-P concentrate feeds
524 (Mihailescu *et al.*, 2015). However, in the current study, farms with increased grazing had
525 decreased silage and crop P export and consequently, grazed grass P export was not a
526 determinant of SPB. Therefore, extending the grazing season may not always be a strategy to
527 lower SPB.

528

529 Lowering SPB by reducing feed P import may be nullified by the need for increased import
530 of mineral fertiliser P required to increase the production of home-grown feed (O'Brien *et al.*,
531 2012, Adenuga *et al.*, 2018). Conversely, in the current study, increased grazed grass P export
532 was associated with an increased soil Olsen P concentration, likely because of greater P
533 cycling and direct deposition of faecal P onto the soil by grazing cows (Baron *et al.*, 2001,
534 Gourley *et al.*, 2011). However, the number of grazing days negatively correlated with soil
535 Olsen P concentration. Therefore, the current study recommends that soil PUE could be
536 improved by increasing P export via grazed grass by increasing a farm's SR, whilst
537 appropriately considering associated increases in manure and mineral fertiliser P import.

538

539 Housed systems can lower SPB by formulating diets that closely matches cows' P
540 requirement and hence reduced import of P in concentrate feeds (Adenuga *et al.*, 2018). In
541 addition, SPB could be reduced by replacing high-P home-grown forages (grass silage) with
542 low-P home-grown feeds (maize silage). Considering that the housed system in the current
543 study fed P that is 32% more than the mean P concentration of 3.4 g P/kg DM recommended
544 (NRC 2001) for dairy cows, farms in the housed system could have reduced mean herd
545 dietary P intake from ~53.3 kg P/ha to ~40.4 kg P/ha by feeding P that closely matches the
546 recommended dietary P requirement for dairy cows (NRC, 2001). Therefore, the findings of
547 the current study suggest that feeding dairy cows P that closely matches the recommended
548 dietary P requirement would allow the housed system to achieve a SPB more similar to
549 pasture-based systems (9.2 kg P/ha), after considering a reduction of manure P import into
550 soil by 12.9 kg P/ha. Similarly, dairy farms in the Netherlands have improved SPB from an
551 average 5.1 kg/ha (2010-2013) to -0.8 kg/ha (2014-2017), largely by reducing feed P content
552 and mineral fertiliser P import (Lukács *et al.*, 2019), and such measures represent a major
553 opportunity for GB dairy farming to reduce soil-surface P surplus.

554 **4.6. Limitations**

555 Despite the data collection on the stock of the farms that was stored at the start and end of the
556 year being considered, the results of the current study should be used with caution because
557 the data collection did not occur over multiple years. The number of dairy farms used in the

558 current study was smaller compared to other studies calculating P balances (Adenuga et al
559 2018), which might have contributed to an imbalance in the number of farms in each
560 classification. However, the number of farms in each classification followed a similar trend to
561 previous research that has used this classification system, with most farms representative of
562 Classification 2 (Harrison et al. 2020), likely because it reflects practices typical of a GB
563 dairy farm. Additionally, the use of a smaller sample size in the current study was a conscious
564 trade-off to allow the current study to be the first to provide P balance values that are
565 reflective of modern GB dairy farming systems by using quantified concentrations of P in
566 feed, manure and soil samples collected from the participant farms. However, a caveat of
567 caution should be provided because when samples were collected, sampling only occurred on
568 a single day for each farm, but controlling the sample size to capture systems reflective of
569 each classification allowed the current study to demonstrate an easily implementable SPB
570 approach that considered key differences in farm-gate and soil-surface level P flows between
571 GB dairy farming systems. Since the participating farms in the current study were semi-
572 volunteered, the lower P balance values reported in the current study compared to previous
573 studies may partly be because the participating farms were representative of farms more
574 interested in P management.

575

576 **5. CONCLUSIONS**

577 The results indicate large P surpluses and consequently large soil P reserves across all
578 participating dairy farming systems. Considering that the semi self-selective approach for
579 recruiting farms in the current study may have skewed the results towards being reflective of
580 farms more interested in P management, the findings of the current study could consequently
581 reflect a better than actual national situation. To the authors' knowledge, the current study is
582 the first to consider differences across dairy farming systems that operate in GB when
583 calculating FPB and SPB. This was achieved by implementing a novel approach to
584 calculating the FPB and SPB that captures differences in the P concentration of manure and
585 milk between systems as opposed to previous studies for dairy farms outside of GB that have
586 used standard coefficients for these imports and exports. Subsequently, the current study also
587 provided the demonstration of the foundations of an approach to calculate P balances that

588 could be more robust for dairy farmers operating diverse dairy farming systems than using
589 standard coefficients. With further development, this approach could be easily adopted and
590 could change the way GB dairy farmers and advisers calculate P balances in diverse systems
591 to inform on system-specific strategies to improve their PUE. Using this novel approach, the
592 current study was able to provide much needed in depth information on P flows between
593 dairy farming systems that are reflective of current commercial practices in GB dairy
594 farming. Such information is important to contribute toward developing system-specific P
595 management strategies to meet the need for more sustainable dairy production systems. In
596 general, the high soil P concentration across all systems and the positive association between
597 mineral fertiliser P application and P surplus confirmed that most systems could lower the
598 risk of P loss and improve PUE by reducing fertiliser P import through accurate crediting of P
599 in soil and manure. In particular, the issue of relatively high P surplus and poor PUE at both
600 farm-gate and soil-surface level in participating farms operating a housed system could be
601 reduced by importing less P in concentrates, or by using home-grown feeds with lower P
602 content. The current study demonstrated that precision P feeding P to match cow's P
603 requirement could allow some housed systems implementing similar practices to housed
604 systems participating in the current study to achieve a P balance more similar to that of
605 pasture-based systems. Whereas, increasing farm-level milk production by increasing SR will
606 improve PUE in pasture-based systems but only if SR is such that availability of home-grown
607 forages is not limited. Therefore, the current study was able to provide findings that could
608 suggest that countries operating dairy production which is more diverse than having a simple
609 classification into strict pasture-based or housed systems may achieve relatively higher PUE
610 in systems that are in between two extreme systems *i.e.* strict pasture-based and housed
611 systems This information provides an important contribution towards the development of
612 strategies to improve the sustainability of dairy production in regard to P use.

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