Life cycle assessment and environmental claims in Canadian sheep production

An Ontario sheep case study

Ontario Sheep Farmers (OSF)

OSF PROJECT #R21-1

April, 2023

LIFE CYCLE ASSESSMENT AND ENVIRONMENTAL CLAIMS IN CANADIAN SHEEP PRODUCTION

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FUNDED BY: Ontario Sheep Farmers (OSF) Project #R21-1

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Summary

Background: Life cycle assessment (LCA) has emerged as an important tool in quantifying and reducing the environmental footprint of human activities, specifically greenhouse gas (GHG) emissions. The potential for governments and organizations in tackling climate change through market intervention and technological innovation is wellrecognized, but the role consumers play in mitigating climate change through product consumption (i.e., demand-side approaches) has received less attention. Ontario Sheep Farmers (OSF) – a producer-run organization representing over 3,000 sheep farmers in Ontario – recognized this opportunity and funded the study *#R21-1* with the aim of leveraging LCA to quantify the environmental performance of Ontario sheep production and substantiate environmental claims (e.g., ecolabelling) of Ontario sheep products. The results of the study are presented in this report

Objectives: The main objectives of this study are to i) Review the state-of-the-art on life cycle modelling of sheep farming, ii) Create a 'cradle-to-farmgate' parametric LCA model for sheep production, iii) estimate the range of life cycle impacts through the LCA model using the collected data, and iv) create a framework for making environmental claims on sheep products through LCA. The collected data and LCA model code are also publicly made available for replication and further improvement.

Data collection: Data on Ontario sheep farming practices – specifically on sheep population, product output, feeding/grazing practices, manure management, farm infrastructure, transportation, and other misc. farm inputs – is collected mainly through a 16-page survey form. Survey responses from 23 farms are parameterized and inputted into the LCA model to estimate Ontario-specific environmental impacts of sheep farming.

LCA methods: Life cycle implications of Ontario's sheep meat production in the categories of global warming (GW), non-renewable energy demand (ED), and water depletion(WD) are estimated by considering the impacts of livestock emissions, feed production, manure management, and farming infrastructure/operations up to the point where the livestock leave the farm for slaughter (i.e., cradle-to-farmgate system boundary). Allocation of overall impacts to sheep meat is done through protein mass allocation (PMA), and impact scores are normalized using a functional unit of kg live weight (kg LW).

LCA results: Life cycle impacts per kg LW Ontario sheep meat for over 90% of the sampled farms are in the range of $8.4 - 18.6$ kg $CO₂$ eq for GW, $18.6 - 92.4$ MJ for ED, and $0.06 - 0.27$ m³ for WD. PMA factors for meat are in the range of $68\% - 80\%$. On average, enteric emissions from livestock are responsible for 39% of greenhouse

gas (GHG) emissions, followed by feed production (29%), farm operations (23%), and manure management (10%). Ontario sheep sector's impact scores, particularly for GW, are consistent with values observed in the literature. ED and WD impacts are each roughly split evenly between feed production and farm operations. Regression analysis between farm practices and impacts shows that farming intensity does not have a significant effect on impact scores.

Environmental labelling: Using Canadian guides on 'self-declared' environmental labelling (provided by the Canadian Standards Association and Competition Bureau Canada), a checklist of eight requirements for making environmental claims through LCA are created such that claims made using this checklist should be compliant with Canadian legislation relevant to ecolabelling. A combination of sensitivity, uncertainty, and scenario analysis is used to i) identify parameters related to sheep production with a high influence on its environmental performance, ii) create alternate scenarios representing 'ideal' farming practices, and iii) quantify any improvements in the environmental footprint of sheep production, through which benchmarking criteria for environmental claims can be set. The application of this methodology is demonstrated by creating alternate 'ideal' scenarios (through sensitivity analysis) which effectively reduces the environmental footprint of Ontario sheep production by $25\% - 31\%$ from current practices, after accounting for any fluctuation (uncertainty) in environmental factors.

Conclusion / Recommendations: This study is one of the first to estimate the life cycle impacts of Ontario sheep production using Ontario-specific primary data. It also aims to bridge the gap between LCA and environmental labelling, specifically in the Canadian context, by presenting a methodology for making environmental claims on products through LCA metrics. The LCA modelling component could be improved, however, by including the effects of carbon sequestration (through changes in land management practices) on overall GW impacts and considering aquatic eutrophication impacts of sheep farming. Furthermore, the framework for making environmental claims could be expanded to include ISO type I & III ecolabelling schemes as well (the current framework uses a type II scheme).

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Abbreviations

1 | Introduction

THERE ARE OVER 800,000 sheep in Canada, 32% of which are found in the province
of Ontario (Statistics Canada, 2021). The slaughter rates for sheep in Ontario have of Ontario (Statistics Canada, [2021](#page-65-0)). The slaughter rates for sheep in Ontario have been steady over the past decade, and more than 3,000 sheep farms in Ontario serve the province's demand for sheep products. Environmental impacts of livestock production, particularly in climate change (global warming), energy use, and water demand, are increasingly being recognized for their contribution to the global declaration of the natural environmental. In the case of global warming potential, approximately 12% of all global greenhouse gases (GHG) emissions are released through agricultural activities, and livestock emissions constitute 45% of these emissions (IPCC, [2014](#page-63-0); Smith *et al.*, [2014](#page-65-1)). Consequently, livestock producers face the pressure to reduce the environmental footprint of their production while maintaining or increasing their production to meet market demands.

These concerns and opportunities for improvement were recognized by Ontario Sheep Farmers $(OSF)¹$ $(OSF)¹$ $(OSF)¹$ as well. Potential areas for investigation identified by OSF ([2019](#page-64-0)) during a stakeholder meeting included further research towards a more complete estimation of environmental life cycle impacts of local sheep production. Such a study would provide avenues for sheep producers to recognize and improve on farming/processing techniques with the most significant environmental burdens. A quantification of life-cycle impacts associated with sheep products may also be used to substantiate environmental claims and set criteria for an 'eco-labelling' program. This may aid in increasing perception and preferences towards sheep products among more environmentally-aware consumers.

Life cycle assessment (LCA), particularly as defined by ISO ([2006](#page-63-1)b, [2006](#page-63-2)c) standards 14040/44, is a set of procedures used to identify sources of environmental impacts from any production system and quantify its environmental footprint. Through an LCA, a causal link between farming practices and their impacts on the environment can be established. Furthermore, LCA techniques can allow decision-makers to make "applesto-apples" comparisons of impacts either between competing production scenarios for the same product or competing products based on their function. LCA has been used extensively to benchmark the environmental performance of livestock production. Research in the sheep sector, however, is relatively scarce, and the majority of studies related to sheep production have been limited to operations in Europe and Oceania.

¹[ontariosheep.org](https://www.ontariosheep.org/)

1.1. lca in ontario's sheep sector

In [2](#page-13-2)017, OSF had commissioned Groupe AGÉCO² to conduct an environmental LCA of Ontario's sheep sector. The Groupe AGÉCO ([2017](#page-62-0)) study quantified GHG emissions, energy use, land use, and water consumption for Ontario sheep, but it was based on a streamlined analysis, relying on generic, readily-available data; no Ontario-specific primary data collection was undertaken. It was also missing some key LCA features which prevented confident decision-making through its results, namely: sensitivity and uncertainty analysis, and effect of multi-functionality / allocation on impacts. Lastly, while the LCA methodology used by Groupe AGÉCO was communicated transparently, the underlying data and the LCA model was not made available to the stakeholders, preventing further analysis of the relationship between sheep farming practices and the environmental impacts of sheep farming (e.g., scenario analysis).

Thus, OSF requested that a more comprehensive, ISO-standard LCA study (i.e., the present study, partly funded by the research grant *OSF PROJECT #R21-1*) be conducted to close the gaps remaining from the previous study, with the expectation that it would,

- Provide avenues for sheep producers to better identify and improve on farming practices with the most significant environmental burdens,
- Reduce the sheep sector's GHG emissions
- Allow sheep producers to make environmental claims on their products, and
- Set the foundation for an 'eco-labelling' program

1.2. project goals

The main objectives and sub-objectives of this study are to:

- i. Review the state-of-the-art on life cycle modelling of sheep farming
- ii. Create a 'cradle-to-gate' LCA model for sheep production
	- a. Develop a parametric (dynamic), attributional LCA model for Ontario's sheep sector
	- b. Provide sensitivity and uncertainty analysis metrics
- iii. Collect primary data on Ontario-specific sheep farming practices
- iv. Estimate the range of life cycle impacts through the LCA model using the collected data
- v. Create an interactive LCA application which predicts the life cycle impacts of sheep products based on user-defined inputs
- vi. Create a set of benchmarking criteria for making environmental claims

²[groupeageco.ca](http://www.groupeageco.ca/en/)

An overview of the approach taken to fulfill the objectives is shown in Fig. [1](#page-16-0). Through a review of existing literature, important phases of farming practices in the sheep sector and the parameters relevant to these practices are identified. An LCA model which accepts these parameters as inputs is created to quantify the life cycle impacts of sheep production. Farming and production practices in Ontario's sheep sector is assessed and parameterized through primary data collection. 'Typical' values of parameters representing average Ontario practices are identified through the data acquisition phase and serve as baseline (default) values for local sensitivity analysis. The spread of parameter values in the acquired data is fitted to common statistical distributions, and these distributions serve as a basis for global sensitivity / uncertainty analysis.

The sensitivity analysis and uncertainty analysis modules use the LCA model, which accepts parameter values provided by these two modules as inputs and returns impact assessment in various impact categories as outputs. The results obtained through these processes are used to provide an assessment of the environmental impacts of Ontario's sheep sector and best management practices (BMPs) recommendations to reduce said impacts. The interactive application utilizes the same LCA model, but it allows the user to input their own parameter values and return the impact values based on the inputted parameters.

1.3. contents of this report

This report is comprised of the following sections:

- [Sec.](#page-17-1) [2](#page-17-1): Review of LCA in sheep farming Summarizes the existing literature on LCA of sheep farming, reviwed specifically for this study and published in the *Journal of Cleaner Production* (Bhatt & Abbassi, [2021](#page-60-1)).[3](#page-14-1) The published article identifies the standard practices, system boundaries, functional units, allocation methods, impact categories, and life cycle impact range in the peerreviewed sheep LCA literature space. This work is used to create the LCA model for this study and compare model outputs to literature.
- [Sec.](#page-20-0) [3](#page-20-0): Statistics on Ontario sheep farming Presents the methodology for primary data collection & analysis undertaken for this study, and summarizes the collected data in terms of inputs / outputs of material and energy in Ontario sheep farms. Steps taken to transform the data into usable input parameters for the LCA model are also explained here.
- [Sec.](#page-30-0) [4](#page-30-0): LCA modelling of sheep production Describes the LCA model created for this study, including the reference guidelines, impact categories, source(s) of background data, system boundary, functional unit, allocation method, livestock emission model used, and any other assumptions made during the LCA modelling exercise.

³doi: [10.1016/j.jclepro.2021.126192](https://www.sciencedirect.com/science/article/abs/pii/S0959652621004121)

- [Sec.](#page-39-0) [5](#page-39-0): LCA results Summarizes the life cycle impacts (LCA outputs) of Ontariospecific sheep farming in the categories of climate change (global warming), energy demand, and water use. Results are compared to literature values, where applicable. A breakdown of direct emissions from livestock is also provided. This work is published in *The International Journal of Life Cycle Assessment* (Bhatt & Abbassi, [2022](#page-60-2)a).[4](#page-15-0) The published work includes parts of sec. [3](#page-20-0) and [4](#page-30-0) as well.
- [Sec.](#page-45-0) [6](#page-45-0): Environmental claims through LCA Provides a framework for making 'self-declared' environmental claims through LCA in the Canadian context. A checklist of eight requirements for making environmental claims are created using Canadian guides on environmental labelling. The sensitivity / uncertainty analysis methods required for this framework are also described. Work on the sensitivity metric created for this study is published in *Integrated Environmental Assessment and Management* (Bhatt & Abbassi, [2022](#page-60-3)b).[5](#page-15-1)
- [Sec.](#page-49-0) [7](#page-49-0): Environmental framework Results Applies the framework described in sec. [6](#page-45-0) to the present Ontario sheep case study. Influential farming practices are identified (through sensitivity analysis) and changed to create alternate 'environmentally friendly' farming scenarios. Life cycle impacts between the current and the alternate scenarios (gauged through uncertainty analysis) are found to be reduced by $25\% - 31\%$ for all three impact categories.
- [Sec.](#page-56-1) [8](#page-56-1): Conclusions & Recommendations Summarizes the work done for this study and provides recommendations on further improvements to the LCA model. One of the suggestions made is to include the effect of carbon storage / sequestration from changes in on-farm land management practices. This section also provides preliminary results of the impact of this inclusion on the overall average GW score found in this study.

⁴doi: [10.1007/s11367-022-02105-1](https://link.springer.com/article/10.1007/s11367-022-02105-1) ⁵doi: [10.1002/ieam.4701](https://setac.onlinelibrary.wiley.com/doi/10.1002/ieam.4701)

INTRODUCTION introduction

 b The LCA model icon at the 'Sensitivity Analysis' and 'Uncertainty Analysis' steps indicates use of the created LCA model in obtaining the impact results

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1.3.1. *Supplementary data*

The LCA model code, input parameters (primary data), and full LCA results (including Ontario-specific impacts, sensitivity analysis, and uncertainty assessment) from this study are available on [GitHub](https://github.com/akoolbhatt/ON-sheep-LCA) under the General Public License (GPL-3.0).^{[6](#page-17-2)}

The executable for the interactive LCA application can be downloaded through [Google Drive.](https://drive.google.com/drive/folders/1UebETnueokgE5ZwuZ5wWkb9G1Mw5Z8aU)^{[7](#page-17-3)} It will require the installation of MATLAB Runtime^{[8](#page-17-4)} before execution.

The calculations / code for the LCA model local sensitivity metric created for this study is available on Mendeley (Bhatt, [2022](#page-60-4)) [DOI: 10.17632/B2[YWNZVV](https://data.mendeley.com/datasets/b2ywnzvv82/1)82.1] under the Creative Commons License (CC BY 4.0).

The pdfs of the majority of articles and reports cited in this document can be accessed through [OneDrive.](https://uoguelphca-my.sharepoint.com/:f:/g/personal/akul_uoguelph_ca/ErUSFtwySOhJu5iDSl4YiroBXvMvN-0SmsVATeEOQk-j_Q?e=Qgxbbh) [9](#page-17-5)

This data is made available so that others may i) reproduce and verify our work with ease, and ii) continue to improve on our work.

2 | Review of LCA in sheep farming

In preparation for the project, the current state-of-the-art on life cycle assessment in the sheep sector was established and published in the *Journal of Cleaner Production* (Bhatt & Abbassi, [2021](#page-60-1)). This section summarizes the findings of the published article.

Key LCA studies in the sheep sector within the last fifteen years are reviewed (30 in total, 27 of which are peer-reviewed), and their methodologies and findings are categorized by sheep products, system boundary, impact categories, allocation, enteric emission model, and farm classification. A paucity of LCA studies (compared to LCA studies in other agricultural sectors)^{[10](#page-17-6)} is noted in this review paper, and the heterogeneity in methodologies among the studies – particularly in allocation, enteric emission modelling, and farm classification – have resulted in wide-ranging life cycle impact scores for sheep products. In the category of global warming, the life cycle impacts associated with sheep meat, milk, and wool fall in the range of 5 to 25 kg CO₂ eq/kg liveweight, 2 to 5 kg $CO₂$ eq/kg fat and protein corrected milk (FPCM), and 20 to 60 $kg CO₂$ eq/kg greasy wool, respectively.

⁷drive.google.com/drive/folders/1UebETnueokgE5ZwuZ5wWkb9G1Mw5Z8aU

⁸Freely available on [mathworks.com/products/compiler/matlab-runtime.html](https://www.mathworks.com/products/compiler/matlab-runtime.html)

⁶github.com/akoolbhatt/ON-sheep-LCA

⁹[uoguelphca-my.sharepoint.com/:f:/g/personal/akul_uoguelph_ca/](https://uoguelphca-my.sharepoint.com/:f:/g/personal/akul_uoguelph_ca/ErUSFtwySOhJu5iDSl4YiroBXvMvN-0SmsVATeEOQk-j_Q?e=Qgxbbh)

[ErUSFtwySOhJu5iDSl4YiroBXvMvN-0SmsVATeEOQk-j_Q?e=Qgxbbh](https://uoguelphca-my.sharepoint.com/:f:/g/personal/akul_uoguelph_ca/ErUSFtwySOhJu5iDSl4YiroBXvMvN-0SmsVATeEOQk-j_Q?e=Qgxbbh)

¹⁰LCA research in agricultural sectors other than sheep are more prevalent in literature. In fact, several Canadian LCA studies on dairy (Arsenault *et al.*, [2009](#page-60-5); McGeough *et al.*, [2012](#page-63-3)), beef (Beauchemin *et al.*, [2010](#page-60-6)), poultry and egg (Turner *et al.*, [2022](#page-65-2)), and pork (Vergé *et al.*, [2016](#page-65-3)) can be found in the peer-reviewed space. Organizations such as and [Dairy Farmers of Canada,](https://www.dairyresearch.ca/pdf/LCA-DFCFinalReport_e.pdf) [Chicken Farmers of Canada,](https://www.chickenfarmers.ca/the-chicken-industry-life-cycle-assessment-lca/) and [Canadian Pork Council](https://www.cpc-ccp.com/sustainability) have also utilized LCA internally to benchmark their environmental performance, but their reports are not always readily available

Fig. 2 Breakdown of GHG emissions from small ruminant supply chains

The majority of studies have focused on estimating the life cycle global warming impacts (measured in greenhouse gas (GHG) emissions) using a "cradle-to-farmgate" system boundary, whereby the impacts of all upstream processes up to the point where the sheep product leaves the farmgate are included. Impacts associated with processing of sheep products beyond the farmgate are rarely considered. The primary enterprise for over 70% of the studies in the literature was sheep meat.

2.1. breakdown of ghg emissions

Fig. [2](#page-18-1) shows the average literature-observed breakdown of GHG emissions from sheep production. The primary contributor to global warming for the vast majority of studies are GHG emissions from livestock through methanic $(CH₄)$ enteric fermentation, making up between 40% to 75% of overall global warming impacts. For intensive and extensive production systems, GHG emissions associated with feed production and manure management is generally the next largest contributor to global warming, respectively. In studies which assessed pasture-based systems, all studies also included $CH₄$ and nitrous oxide (N₂O) emissions from manure storage prior to application. Impacts of transportation of goods (up to farmgate) are also considered in all the studies, though their overall impacts are insignificant.

2.2. enteric fermentation emission models

As direct enteric emissions are the most significant source of GHG emissions in the sheep sector, careful consideration needs to be placed on accurately estimating their impacts. Virtually all studies have utilized emission model created by the Intergovernmental Panel on Climate Change (IPCC), which categorizes enteric emissions' estimation into three tiers (IPCC, [2006](#page-62-1)). Tier 1 method involves using pre-defined emissions factors listed (in units of kg $CH₄/head/y$) based on livestock species, region and productivity system. Tier 1 estimates are simple but have a high degree of uncertainty. Tier 2 method involves using country-specific climatic data and animal feed intake amounts to determine more accurate, regional emission factors. In literature, the majority $(57%)$ of studies have utilized tier 2 (or equivalent) method; the remaining have used tier 1 factors to estimate direct enteric emissions from sheep.

2.3. allocation

The most popular form of allocation found in literature is *economic*, meaning that impacts are allocated based on the relative income generated by each co-product (allocation methods are further discussed in sec. [4](#page-36-1).2.3). It is selected based on the assumption that incomes and revenues are the most important driver of production and management choices. In the literature reviewed, 67% of studies have utilized some form of economic allocation. Economic factor allocations for each reviewed study (where available) vary depending on the primary product of the farm and the surrounding markets. As an example, economic allocation factors where meat is the primary product range from 40% – 100%. For wool (as the primary product), they range from 1% – 70% . Similar discrepancies are found for meat and milk. Studies which have looked at dairy farms have determined that 90% of income generated is from sheep milk; i.e. the economic allocation factor for milk is 90%.

2.4. farm classification

Farm management can largely be categorized into extensive or intensive systems. Extensive feeding systems rely on grazing in an open field or pasture during the entire year. The feeding cost is low in this system. Intensive systems rely on providing specialized feeds to the livestock in a confined area. Land requirement in an intensive system is lower, and by having a greater control over the feed, livestock could be bred more efficiently and release lower emissions. Semi-intensive rearing methods (a combination of intensive and extensive) are also popular, especially in regions with a high seasonal variation in climate.

In literature, the majority (60%) of studies which assessed the relationship between intensification and GHG emissions observed that more intensified operations had lower emissions due to better feed management and greater control over animal breeding options. For these studies, the difference in global warming impacts between intensive and extensive varied from mild $(4.5\%$ reduction) to strong $(30\%$ reduction). However, these studies did not identify the effect of the quality of grazing/feeding, climate, and

management choices such as efficiency of fertilizer use and selective breeding on overall GHG emissions.

3 | Statistics on Ontario sheep farming

Due to variation in farming practices and production demand from region to region, the variables which affect LCA results also vary dramatically between regions. This imposes the need for locally-relevant input parameters, requiring the acquisition of primary data. Furthermore, sensitivity / uncertainty analyses, often utilized in 'ecolabelling' programs, also require sample data upon which statistical distributions of LCA input parameters may be created.

This section summarizes the data on Ontario sheep farming collected for this study. Specifically, it describes the methodology used for data collection and analysis, descriptive statistics of the data obtained from surveys, and details on statistical distributions fitted to the data (which serve as inputs for the LCA model). Any statistical relationships between farm productivity and production practices are also determined here. Specifically, an important assumption made by Groupe AGÉCO ([2017](#page-62-0)) in their report to OSF on whether a difference in parameter values between annual and accelerated lambing systems exists is verified by comparing their claims to the observed survey data.

The data acquisition task for this project was originally separated into two phases. Phase I consisted of gathering Ontario-specific, farm-level primary data on:

- *a.* Livestock population, mortality / cull rates, body weight distribution
- *b.* Primary enterprise: annual number / amount of products sold
- *c.* Lambing period: number of lambings, lambing season, birth ratio
- *d.* Livestock activity, as defined by IPCC ([2006](#page-62-1), vol.4, ch.10)
- *e.* Feeding/grazing practices: feed composition and amounts
- *f.* Manure management: manure production and management systems in place
- *g.* Farming resource use: farm area / type, water usage, fertilizer application rate
- *h.* Animal needs: water intake, bedding straw, etc.
- *i.* Indoor infrastructure: barn / shed area, electricity, heating, and electricity usage
- *j.* Transportation: mass, distance, and type

Phase II data collection was intended to address any gap in data remaining from phase I and to collect farm-level monetary input/output data. Phase I data has been acquired through surveys and is the subject of this study. However, due to various delays in acquiring survey results and inability to visit farms (both caused by COVID-19), phase II acquisition had been cancelled, and the following goals are excluded from the final analysis:

- Eutrophication impacts; due to lack of farm-level data on soil management and more detailed fertilization practices
- Life cycle costing; due to lack of data on monetary inputs/outputs at the farm level (Aggregate data and budgeting tools are already readily available; see OMAFRA ([2010](#page-64-1)a), OSF Budgeting Tool ([2022](#page-64-2)), and OSMA ([2012](#page-64-3)a, [2012](#page-64-4)b))

Despite these exclusions, the phase I data collected is deemed sufficient to meet the main objectives of the study: i) provide a detailed life cycle environmental assessment of sheep farming in Ontario with sensitivity analysis and uncertainty analysis, and ii) provide a sufficient framework for creating ecolabelling criteria.

3.1. data collection / analysis methods

A 16-page survey form was created with the intent of obtaining primary data on sheep farming practices listed above. An initial draft of the survey form was created with consultation from OSF alongside the development of the LCA mode. Survey questions in the final draft were framed to provide all the necessary foreground data on Ontario sheep farming required by the LCA model. The final draft of the survey form was shared with OSF board members during a presentation, which took place in Aug 2021, and approved by the members before it was distributed (by Jenn MacTavish (General Manager, OSF)) to various sheep producers across Ontario between the months of Nov 2021 – Apr 2022. A total of 23 sheep farms participated in this data collection process, for which they were monetarily compensated by the OSF. An example of a completed survey form is provided in [Appendix A.](#page-68-0)

The results of the filled-out surveys, assumed to be representative of the provincial sheep farming practices, are used as sample data for LCA input parameters (described in [Appendix C\)](#page-102-0). Survey results are inputted manually into a spreadsheet program, and any further analyses, including data transformation, descriptive statistics, hypothesis testing, regression analyses, and distribution fitting are done using the MATLAB[®] programming language.

In the survey, producers had the option to fill out the statistics on farm population, mortality/cull rates either as absolute values (e.g., total number of lambs) or relative values (e.g., lambing percentage). Product outputs of farm were filled out on an annual rate basis (e.g., ton live weight sold per year) and transformed after the raw data was entered into the database.

Feed production is typically the second largest contribution to life cycle global warming impacts (sec. [2](#page-17-1)), so a greater emphasis was placed on obtaining more accurate feed-related input data. Survey questions were framed to obtain feed composition and amounts fed to adult ewes, adult rams, and lambs for both grains/concentrates and roughage (hay, straw, silage, and grazed roughage). The summary of per-farm feed composition results (Table [2](#page-26-0)) are obtained by finding the dot product of feed composition by sheep population type (adult ewes, adult rams, and lambs) and their relative population on farm.

Other, non-feed-related estimates of farm infrastructure and inputs such as farm area, electricity usage, fertilization rates, etc., were filled out on an annual or daily

basis for the entirety of the operation and transformed after raw data entry. Where applicable, all input parameters are normalized by the scale of operation, represented either through the sheep population on farm or total area of farm, to facilitate comparison of farming practices between (often drastically) different farm sizes.

3.1.1. *Statistical procedures*

Unless otherwise stated, all tests of significance of difference are performed using a 2-tailed Welch's *t*-test, and significance of correlation is determined using linear regression analysis. Statistical differences or relationships are deemed significant at *p*-value less than 5% (i.e., *P <* 0*.*05).

All samples are graphed on normal Q-Q plots and visually inspected for normality. Outliers are also identified using Q-Q plots and, where applicable, rejected using Dixon's Q test. The spread of all samples is graphed onto boxplots for visual inspection before appropriate distributions are fitted onto them [\(Appendix B\)](#page-86-0). The goodness of fit of distributions is assessed using the Anderson-Darling test at 5% significance level (i.e., *P >* 0*.*05). Where multiple asymmetric distribution types are applicable, the distribution associated with the largest *P* is chosen.

3.2. foreground data on sheep farming practices

Survey responses from 23 farms have been collected: 11 from small farms $(15 - 100)$ ewes), 8 from mid-sized farms (101 – 500 ewes), and 4 from larger scale operations (*>* 500 ewes). Approximately 65% of the farms lamb annually (March – May being the most common lambing season), and the remaining 35% lamb more than once per year $(1.5 - 6$ $(1.5 - 6$ $(1.5 - 6$ lambings per year). A summary of farm classification is provided in Table 1.

Finished lamb is the primary economic driver of all the farms, though some farms also sell replacement/breeding stocks. Roughly half of the farms sell wool as well, but the economic outcome of wool is low $\leq 5\%$ of overall income). This low economic value of wool in Ontario is consistent with findings from wool production in Eastern (Corscadden *et al.*, [2017](#page-61-0)) and Western Canada (Dyer *et al.*, [2014](#page-61-1)). Between 20% – 30% of farms keep other animals, including cattle, pigs, chickens, and goats. The same proportion of farms also produce and sell other animal products (beef, chickens, eggs, etc.), grains, or hay/straw bales. Although the vast majority (*>* 80%) of farms produce their own roughage for feed, only 25% of farms produce their own grains; the remaining 75% purchase their grains externally.

3.2.1. *Farm population & productivity*

Table [2](#page-26-0) summarizes the sheep population statistics on farm. The average $(\pm \text{ standard})$ error) farm has 206 (\pm 48) ewes, 6 (\pm 2) rams, and 370 (\pm 16) lambs. Farms have, on average, 34 (\pm 5) ewes per ram and 1.8 (\pm 0.1) lambs per ewe. The mortality rates for adult ewes and lambs are 3.4% (\pm 0.4%) and 7.5% (\pm 0.9%), respectively. An average adult ewe, ram, and lamb weighs $72 (\pm 1.4)$, $89 (\pm 1.9)$, and $39 (\pm 1.0)$ kilograms, respectively. The estimates of lambing percentages, mortality rates, and body weights are consistent

Table 1 Farm classification summary, lists the number (and %) of farms

^a Primary enterprise of wool and milk producing farms is still finished lamb (*>* 95% economic allocation to sheep meat)

b Remaining farms predominantly grow their own feed ^c Corn, soybean, or wheat

with the performance targets suggested by the Ontario Ministry of Agriculture, Food and Rural Affairs (OMAFRA, [2011](#page-64-5)).

Approximately 12% of adults and 87% of lambs are culled for processing (for meat). Farms which tracked their wool production reported that, on average, 2.5 (\pm 0.2) and 4 (\pm 0.5) kilogram of wool was sold annually per adult ewe and ram, respectively. The amount of wool from lambs which was sold was negligible (0.2 kg/head/year).

3.2.2. *Feeding / grazing practices:*

Table [2](#page-26-0) also lists the annual average sheep dietary practices employed by the surveyed farms. Adult sheep intake $0.33 - 0.49$ kg grains per head daily $(0.4\% - 0.7\%$ of body weight), and lambs intake 0.51 kg grains per head daily (1.3% of body weight). Only 15% – 25% of feed intake is from grains and concentrates, however; the bulk of the

diet is from roughage. Sheep typically spend 6 months (range is 3 – 9 months) grazing outside, and they obtain approximately 15% of their roughage intake through grazing from tillable pasture and 10% from rough pasture. Hay constitutes a major source of roughage intake (60% approximately), and the remaining 15% of roughage intake is from silage. Between $0.3 - 0.5$ kilograms of grain are consumed per head daily, consisting of, on average, 55% corn, 20% barley, and 20% oats; the remaining 5% consists of other miscellaneous grains such as wheat, soybeans, etc. The roughage to grain ratio for adult sheep observed from sample data is consistent with the guidelines provided by OMAFRA ([2010](#page-64-6)b), but unlike those guidelines, which recommend that greater than 60% of lamb diet consist of grains, only 30% of diet fed to lambs consist of grains in the observed data. The average reported daily water consumption is 4.8 liter per adult sheep and 2.8 liter per lamb. These estimates are slightly below the recommendations provided by OMAFRA ([2019](#page-64-7)).

3.2.2a FARMING PRACTICES & PRODUCTIVITY Identification of farming practices which maximize (or at the very least, increase) productivity is beneficial from an environmental perspective, because a higher ratio of product output to material and energy inputs directly lowers the environmental footprint of the farm per functional unit. For example, the Groupe AGÉCO ([2017](#page-62-0), sec. 7.2) report presented to the OSF concluded that the life cycle impacts per kilogram live weight from accelerated systems are lower, primarily due to a higher lambing percentage in accelerated systems. Some peer-reviewed sheep LCA studies have also established the significance of relationships between number of lambings (Batalla *et al.*, [2015](#page-60-7); Ripoll-Bosch *et al.*, [2013](#page-65-4)), lambing rate (Jones *et al.*, [2014](#page-63-4)), feed intake (O'Brien *et al.*, [2016](#page-64-8); Toro-Mujica *et al.*, [2017](#page-65-5)) and farm productivity. Are these relations observed in the Ontario-specific sample data collected for this study? Linear regression analysis is used to determine relationships between certain farm practice-related parameters and farm productivity.

Since the primary enterprise of all the farms is finished lamb, the metrics for gauging farm productivity are chosen to be 'number of lambs per ewe' and 'average lamb body weight'.^{[11](#page-24-0)} A total of 36 linear regression analyses between these two metrics (treated as response variables) and the following parameters were performed: i) lambings per year; ii) daily grain intake by adult ewes and iii) lambs; iv) daily roughage intake by adult ewes and v) lambs; vi) livestock activity percentage – housed ewes; and vii) livestock activity percentage – fattening lambs. No significant relationship between any pairwise combination of any of these nine parameters is found. XY plots of some of these covariates are presented in Fig. B_1 B_1 , which clearly show no sign of a relationship between farm productivity parameters and farm practices parameters.

Based on the reported number of lambings per year, farms were separated into annual lambing and accelerated lambing systems, and two parameters – 'lambs per ewe' and 'lamb mortality rate' – between the two groups were tested for significance of difference. Despite claims from the Groupe AGÉCO ([2017](#page-62-0), pp.9-10) report,^{[12](#page-24-1)} there

¹¹These two productivity parameters are chosen because local sensitivity analysis showed them to have the largest effect on life cycle impacts

¹²AGÉCO report uses 1.4 and 2 lambs per ewe for annual and accelerated systems, respectively

does not seem to be a meaningful difference in the number of lambs per ewe or lamb mortality rate between annual and accelerated lambing systems, at least for the 23 farms sampled so far. Daily grain intake by lambs for accelerated systems is observed to be higher $(P = 0.02)$, but total (grains + roughages) daily feed intake is not meaningfully different between the two systems.

3.2.3. *Farm infrastructure & miscellaneous inputs*

Table α describes the farm infrastructure and farm input statistics of the sampled data. Per head, average $(\pm$ standard error) outdoor area on farm occupied by rough pastures, improved pastures, and arable cropland is 184 (\pm 48), 115 (\pm 42), and 700 (1.125) m², respectively. This average includes 8 farms which had no rough pastures, 10 farms which had no improved pastures, and 3 farms which had no arable cropland. Approximately 3 (\pm 0.6) m² of indoor area (barns and sheds) per head is also utilized on average.

Annual fertilizer application rate for farms which do apply fertilizers is 193 (\pm 47) kilogram per hectare of outdoor area, 45% of which is nitrogen-based (NH₄NO₃), 28% phosphorus-based (P_2O_5), and 24% potassium-based (K₂O). This estimate only includes the 65% of farms which do apply external fertilizer; 35% of farms do not use any fertilizers. 38% (\pm 7%) of all sheep manure produced is also spread on pastures. The remaining 47% (\pm 5%) and 14% (\pm 5%) is kept unconfined in solid storage or dry lots, respectively.

Per-head annual electricity consumption on farm is 11 (± 3) kWh. This estimate does not include two of the farms, which reported electricity consumption greater than 3x larger than the overall group's electricity usage. One of these outlier farms included electricity use from a commercial kitchen and the other was predominantly a poultry farm (*>* 800 chicken). Electricity usage for these farms could not be attributed exclusively to sheep production and thus their electricity values were discarded from the group. Annual diesel consumption, predominantly used for operating farm machinery, is 68 (\pm 18) litres per hectare of total outdoor area on farm. Daily bedding straw requirement is 0.6 (\pm 0.1) kg for an adult sheep and 0.4 (\pm 0.1) kg for a lamb.

Table [3](#page-27-0) also presents the statistics for transportation-related farm inputs. Annual round-trip transportation distance for livestock auction house, slaughterhouse, etc., is $171 \left(\pm 34 \right)$ km approximately, and average distance for purchased grains and fertilizer is 78 (\pm 25) and 30 (\pm 9) km, respectively. The total annual mass-distance transported per head is 11,085 (\pm 2,458) kg·km on average, from which nearly 65% is due to transportation of grains.

 \overline{a} \overline{a}

Table 2 Descriptive statistics on Ontario sheep farms' productivity and feeding practices

^a Standard error

 $^{\rm b}$ Feed composition for entire sheep population on farm, obtained by finding the dot product of reported feed composition by sheep population type (adult ewes, adult rams, and lambs) and their relative population on farm

				Average $(\pm SE)^a$ 25th - 50th - 75th percentile	(Min, Max)
FARM SIZE	Farm area $[m^2/\text{head}]$	Rough pasture	$184.0 \ (\pm 47.9)$	$0 - 159.3 - 241.0$	(o, 708.8)
		Improved pasture	$114.7 (\pm 42.0)$	$0 - 26.6 - 156.5$	(o, 753.0)
		Arable cropland	$699.9 \ (\pm 125.3)$	$253 - 583.8 - 997.6$	(0, 1911.2)
		Total Outdoor	1110 (± 172.8)	$594 - 915.4 - 1368.4$	(267, 3294.9)
		Barns and sheds	3.0 (± 0.6)	$1 - 2.4 - 4.1$	(0, 13.9)
MANURE & FERTILIZERS		PRPb	$38.3\% (\pm 6.6\%)$	7.5% - 40.0% - 66.0%	$(0\%, 100\%)$
	Manure management	Solid storage	$46.9\% (\pm 5.2\%)$	$29.5\% - 50\% - 60.0\%$	$(0\%, 95.0\%)$
	[%]	Drylot	$13.5\%~(\pm 4.5\%)$	0.0% - 0.0% - 20.0%	$(0\%, 80.0\%)$
		Liquid system	1.3% ($\pm 1.3\%$)	0.0% - 0.0% - 0.0%	$(0\%, 30.0\%)$
	Fertilizer application	Application rate ^c [kg/ha/year]	$193 (\pm 47)$	$51 - 168 - 288$	(3, 527)
		Nitrogen %	44.7% (\pm 6.7%)	$30.0\% - 40\% - 58.0\%$	$(6.5\%, 100\%)$
		Phosphorus %	$28.0\% (\pm 3.7\%)$	$22.0\% - 30\% - 33.0\%$	$(0\%, 50.0\%)$
		Potassium %	23.5% (± 3.1%)	$17.0\% - 20\% - 33.0\%$	$(0\%, 40.0\%)$
FARM INPUTS	Electricity [kWh/head/year]		11.3 (\pm 3.2)	$3 - 7.6 - 18.9$	(1, 35.2)
	Diesel [L/ha/year]		$68.2 (\pm 17.5)$	$23 - 49.4 - 71.6$	(12, 240)
	Plastic, LDPE [kg/head/year]		1.31 (\pm 0.57)	$0.54 - 0.69 - 1.22$	(0, 7.2)
	Bedding straw - adults [kg/adult/day]		$0.63 \ (\pm 0.13)$	$0.24 - 0.50 - 0.72$	(0.09, 2.50)
	Bedding straw - lambs [kg/lamb/day]		$0.43 \ (\pm 0.08)$	$0.23 - 0.40 - 0.50$	(0.04, 1.50)
	Misc. water use [L/day]		$63.3 (\pm 35.8)$	$0 - 4.6 - 39.0$	(o, 300)
TRANSPORT	Transportation distance	Livestock	$171.2 (\pm 34.3)$	$47.8 - 127.5 - 212.5$	(23.0, 600.0)
	[km/year]	Grain	$77.5 (\pm 25.2)$	$18.5 - 50.0 - 100.0$	(10.0, 500.0)
		Fertilizer	$29.5 (\pm 9.1)$	$10.0 - 20.0 - 25.0$	(0.0, 100)
	Percent grains transported Percent fertilizer transported		67.1% (± 9.6%)	$15\% - 100\% - 100\%$	$(5\%, 100\%)$
			92.3% (± 7.7%)	$100\% - 100\% - 100\%$	$(0\%, 100\%)$
	Transport mass-distance [kg km / (head year)]	Livestock ^d	$4344 (\pm 842)$	$1429 - 3463 - 6380$	(7, 14806)
		Grains	$7239 (\pm 1842)$	705 - 3825 - 13588	(0, 22237)
		Fertilizer	557 (± 238)	$0 - 100 - 576$	(0, 2711)

which do apply fertilize
^d Includes distance to auction, slaughterhouse, etc. and transport of replacement stock

3.2.3a OPERATION SIZE & FARM INPUTS Farm inputs such as farm area, electricity use, fertilization rate, diesel use, etc. will logically change based on the sheep population on farm; a larger population will require a greater number of inputs, and vice versa. This correlation (or dependency) violates one of the assumptions of Monte Carlo (MC) simulation: input variables need to be independent from each other.^{[13](#page-28-1)} Correlation among input variables can exaggerate farm input demand and severely overestimate or underestimate the results (USEPA, [1997](#page-65-6)). Any correlation among input variables must first be identified, and if detected, the data must be transformed or normalized such that the correlation is removed, and variables could be safely assumed to be independent from each other.

Linear regression analyses show moderate to strong relationships (correlation) between sheep population on farm and its indoor (shed/barn) area $(P = 0.002)$, total outdoor area ($P = 0.04$), and electricity usage ($P = 0.07$). Thus, to remove the dependence of population on these parameters, they are all normalized by total sheep population on farm. Similarly, total outdoor area has a strong effect on annual fertilizer application rate ($P = 0.005$) and diesel consumption ($P = 3E-4$). These two parameters are, therefore, normalized by total outdoor farm area to remove the interaction between outdoor farm area and fertilizer and diesel usage. Another round of regression analyses on the normalized parameters show that the effect of operation size (represented through sheep population or outdoor area of farm) is effectively removed (*P >* 0.3). The XY plots of the normalized parameters, shown in Fig. [B](#page-88-0)2, also show no sign of a relationship between the operation scale and farm inputs. The normalized parameters can be safely treated to be random independent variables for Monte Carlo uncertainty assessment. Hence, normalized farm infrastructure and input data (Table 3) is used in the LCA model. Note that although no relationship between annual plastic use and operation size was found, plastic usage is normalized by total population on farm as well for consistency's sake.

3.3. statistical distributions of sample data

Quantifying uncertainty in LCA impacts of sheep farming in Ontario requires a statistical distribution of provincial farming practices and environmental factors (i.e., input parameters for the LCA model). The data collected from the surveys is used to fit a theoretical distribution, from which farming practices representative of the provinces can be simulated through random repeated sampling. Each set of random inputs can be passed through the LCA model to obtain a set of LCA output results. This process, illustrated in Fig. 3 , forms the basis for Monte Carlo (MC) simulation. The centre (mean, median, etc.) of the distribution of output LCA impacts (MC results) could be characterized to be the average or most-likely environmental impacts of sheep farming in Ontario, and the uncertainty in the average impacts could be estimated through the dispersion (e.g., standard deviation) of the distribution of output impacts.

 $^{13}\rm{Methods}$ for simulating correlated random variables exist but require a sufficiently large sample size

Based on a one-at-a-time (OAT) or global sensitivity analysis of input parameters, a set of influential (sensitive) input parameters could be chosen for setting ecolabelling criteria. A new distribution for the sensitive input parameters representing 'ideal' practices may be created, and the same process described above could be used to obtain a set of LCA results for the more environmentally-friendly, 'ideal' farming practices. The difference (and significance of difference) in environmental impacts between the current baseline practices and 'ideal' practices could be determined via statistical inference (hypothesis testing).

3.3.1. *Distribution fitting*

Sample data for each variable is plotted on normal Q-Q plots (Fig. B_3 B_3) and boxplots (Fig. B_4 B_4) to visually inspect if the data follows a normal distribution. A Q-Q plot is a plot of the quantiles of a data set against a quantile of a known theoretical distribution (in this case, normal distribution), while a boxplot is used to graphically demonstrate the locality, spread and skewness groups of data through their quartiles. Underlying data is approximately normal if datapoints on a Q-Q plot appear to be a straight line. Possible skewness or kurtosis in non-normal data is noted using these plots, and outlier are also identified.

Q-Q plots suggest that the majority of important farm variables appear to be approximately normally distributed along the centre. Any skewness on the upper end is due to outlier presence, and skewness on the lower end is due to lower-limit constraints imposed on the data (i.e., data values for parameters such as lambs per ewe, grain intake, farm area, transport distance, etc. clearly cannot be less than zero (0)). Some parameters, such as 'wheat%', 'liquid MS', 'Activity% - hilly grazing', etc., appear to be horizontal lines. This is due to their relatively low importance in farming practices (i.e., very few farms use wheat as a feed type or manage liquid manure).

The boxplots do a better job of presenting the symmetricity of the data and serve as a useful aide in selecting an appropriate distribution type for the data. For example, the median of 'lambs per ewe' is (more-or-less) equidistant from both the lower and upper quartiles. Therefore, a normal distribution is a good fit for this parameter. The median of 'adult ewes' is much closer to the lower quartile, however, and appears to be skewed to the right. Therefore, an asymmetric distribution such as log-normal distribution would make a better fit for this parameter.

The Anderson-Darling (AD) test (at *P >* 0.05) is used to first confirm that the sample data for variables suspected to be normal are actually drawn from normal distribution. For non-normal data, various asymmetric statistical distributions are fitted, and the AD test is again used to confirm that a good fit is achieved. Values of o (zero) for all asymmetric data were turned into 0.0001 so that asymmetric statistical distributions (e.g., lognormal, Weibull, etc.) may be applied to the data.

The histogram and the statistical distribution chosen for each variable (LCA input parameter) are presented in Fig. B_5 B_5 . The bin width of histograms is determined using the Freedman–Diaconis rule. The details of the fitted distribution for each variable along with its AD test *p*-value is listed in Table [B](#page-95-0)1. All distributions appear to be a good representation of the underlying data (*P >* 0.05). Note that while the histogram for each

Fig. 3 Conceptualization of uncertainty propagation using Monte Carlo (MC) analysis

sample contains all the data-points, including any potential outliers, the distributions overlayed on the histograms does not consider the outliers.

Although some producers have reported wool production rates in their survey responses (Table [2](#page-26-0)), their estimates are suspected to be under-reported. This is likely due to the negligible economic value of wool from these farms; producers are reporting the wool amount that they've sold, not the wool amount produced. However, an accurate estimate of wool *production* is needed to determine the net energy requirements of the livestock. Thus, wool production rates from Brock *et al.* ([2013](#page-61-2)), Eady *et al.* ([2012](#page-61-3)), and Jones *et al.* ([2014](#page-63-4)) are used for fitting the statistical distribution for the wool production-related parameters (instead of using the survey sample data).

There are several environmental coefficients and conversion factors not controllable at the point of production whose statistical distributions are also required for the final environmental impact assessment. The data for these distribution are obtained from ECCC ([2020](#page-61-4)) and IPCC ([2006](#page-62-1), [2014](#page-63-0)); see sec. [4](#page-30-0) for more details.

4 | LCA modelling of sheep production

Livestock LCAs are typically model-based, whereby farming choices and operational practices of the producer serve as inputs in an LCA model, which then outputs the environmental impacts associated with said set of choices (represented through input parameters). The section details the creation of the LCA model, made specifically for this study.

Fig. [4](#page-32-0) conceptualizes the LCA modelling exercise. Parameterization is used to output life cycle impacts (*I*) of sheep farming as a function (*f*) of farming practices (*X*). The process of parameterization involves representing farming practices through integers, float-type variables, or logical values, which can then serve as inputs to the LCA model. A total of 142 parameters are separated into two types and five categories:

Data on Ontario's sheep farming practices, collected via surveys mailed to the province's sheep producers (summarized in sec. 3), is used to create sample datapoints for each input parameter. The LCA model is run 23 times, once for each set of farm inputs, and the statistics of the resulting LCA outputs are summarized and discussed (in sec. [5](#page-39-0)) from the full model outputs. Instructions for accessing the model outputs can be found in [Appendix C.](#page-102-0)

The input parameterization, LCA modelling, and output (tables and graphs) gen-eration is done using the MATLAB programming language.^{[14](#page-31-1)} The LCA model code utilizes a 'process matrix' framework to determine life cycle impact scores for any set of input parameters.

Unless otherwise stated, all tests of significance of difference are performed using a two-tailed Welch's *t*-test or one-sample *t*-test, and significance of correlation is determined using linear regression analysis. Statistical differences or relationships are deemed significant at *p*-value less than 5% (*P* < 0.05).

4.1. reference guidelines

The LCA approach defined by ISO ([2006](#page-63-1)b, [2006](#page-63-2)c), described below, provide only a general framework for LCA applicable to any sector. Two additional international guidelines on life cycle assessment and greenhouse gas estimation specific to small ruminant supply chains are utilized in creating the LCA model:

- 1. The Food and Agriculture Organization of the United Nations (FAO)'s *GHG emissions and fossil energy demand from small ruminant supply chains* (FAO, [2016](#page-61-5)), and
- 2. The Intergovernmental Panel on Climate Change (IPCC)'s *Guidelines for National Greenhouse Gas Inventories: Agriculture, forestry and other land use* (IPCC, [2006](#page-62-1))

The FAO ([2016](#page-61-5)) guidelines are created through the Livestock Environmental Assessment and Performance (LEAP) Partnership, whose goal is to, "improve the environmental sustainability of the livestock sector through better metrics and data." FAO ([2016](#page-61-5)) provides a methodology for preparing the LCA model and presents information regarding key components of a livestock LCA model, including system boundary alternatives, population modeling methods, allocation decision tree, approaches for addressing data gaps, and characterizing uncertainty.

The IPCC ([2006](#page-62-1)) guidelines provide methodologies for estimating inventories of anthropogenic greenhouse gas emissions for various sectors. The guidelines are com-

¹⁴[matlab.com](https://www.mathworks.com/products/matlab.html)

Fig. 4 Conceptual overview of input parameterization and LCA model

prised of five volumes. Chapters 10 and 11 in volume no. 4 detail the methodologies for estimating enteric emissions from livestock, manure management and soil management. These chapters are referenced in estimating emissions from enteric fermentation and manure management (sec. [4](#page-37-0).2.4).

4.2. lca approach

Virtually all life cycle assessment studies follow the ISO standards 14040 and 14044 ([2006](#page-63-1)b, [2006](#page-63-2)c), which define the framework and provide guidelines for conducting an LCA. LCA studies are comprised of four stages (Fig. $\frac{1}{2}$), namely:

- i. Goal and scope definition,
- ii. Life cycle inventorying (LCI),
- iii. Life cycle impact assessment (LCIA),
- iv. Interpretation of results.

The goal of the study is addressed in sec. [1](#page-13-1).2. The scope of the study (system boundary, functional unit, and allocation method) is discussed in the following subsections.

Impact categories chosen for LCIA are listed in Table [4](#page-34-1); a brief description of impact categories and the impact factors used in the model can be found in the full LCA

Fig. 5 ISO-defined LCA framework

model files [\(Appendix C\)](#page-102-0). Climate change and water conservation in the agricultural sector is deemed important by Agriculture and Agri-Food Canada ([2022](#page-60-8)). Thus, impact categories chosen are global warming (GW), non-renewable (fossil, nuclear and non-renewable biomass) energy demand (ED), and water depletion (WD).

GW impacts are estimated using 100-year GHG characterization factors provided by IPCC ([2013](#page-63-5)). Non-renewable ED impacts are determined using characterization factors from the CED method (Hischier *et al.*, [2010](#page-62-2)) and making factor values associated with renewable energy sources to be 0 (zero). WD impacts are determined using the ReCiPe 2008 midpoint method (Goedkoop *et al.*, [2008](#page-62-3)). This method uses a WD characterization factor of 1 m³/m³ for all water sources (lake, river, well, etc.), meaning water extracted from any source is assumed to have an equal impact on WD. Thus, WD impacts, as defined here, can be interpreted to be simple 'water use' impacts.

The inventorying (LCI) of livestock's energy needs (for feed intake), enteric emissions and emissions related to manure management are quantified using methods prescribed in IPCC ([2006](#page-62-1)) using Canada-specific environmental factors, obtained from ECCC ([2020](#page-61-4)). The LCI for feed production, fertilizer production, and miscellaneous operations (i.e., electricity, heating, water treatment, bedding straw, farm machinery usage, and transportation) is obtained from the *ecoinvent* 3 LCI database (Kägi & Nemecek, [2007](#page-63-6); Wernet *et al.*, [2016](#page-66-0)). Note that global (i.e., globally averaged) ecoinvent process

Table 4 Impact categories reported in this study and their associated methods

are used for quantifying feed production-related inventory, as Canada-specific data was not readily available. The indoor infrastructure on farms consists of (often ventilated) barns and sheds, which include feed and straw storage areas, enclosure for sheep, and housing for miscellaneous farm equipment. The inventory associated with 1 m^2 year (product of floorspace and lifespan) of indoor area is estimated using the 'agricultural building' (in Switzerland) process, as described in Kägi and Nemecek ([2007](#page-63-6)); a shed lifespan of 50 years is assumed for this study. All other ecoinvent processes used in this study source their data from Canadian operations (either Ontario or Quebec-based). Foreground data on these processes is summarized in Tables [2](#page-26-0) and [3](#page-27-0).

4.2.1. *System boundary*

An LCA system boundary defines the processes whose impacts are considered in the assessment. It typically follows the supply chain logic relevant to the sector, starting from raw material extraction to the point at which the reference flows (i.e., products defined by the functional unit) are produced. Majority of LCA studies in the livestock sector are "cradle-to-gate", whereby life cycle phases from the extraction of raw materials to the point at which the product leaves the farm gate are considered in the study. Feed production and livestock methanic $(CH₄)$ emissions (i.e., enteric fermentation) are especially important as these two categories contribute to over 70% of overall GHG emissions from ruminant supply chains (sec. [2](#page-17-1)). Processes beyond the farm-gate such as finishing lamb, wool scouring, milk processing (and the associated use of consumables, packaging, energy, refrigeration, etc.) and end-of-life scenarios are generally not included in assessments; though exceptions do exist (Bhatt & Abbassi, [2021](#page-60-1)).

The cradle-to-farmgate system boundary used for the present study is shown in Fig. [6](#page-35-0). It includes the impacts of feed production, enteric emissions from sheep, manure management, and farm operations. The feed inputs are categorized into rough pasture grazing, improved pasture grazing, roughages, and grains. The impacts of structures (barns and sheds), electricity and fuel consumption, water consumption, fertilizer production and application, and transportation activities are included in farm operations.

For farms with more than one type of livestock (e.g., cattle or poultry), feed, water, and bedding straw intake by other livestock type is separated from intake by sheep; only the intake by sheep is reported (in sec. $\overline{3}$ $\overline{3}$ $\overline{3}$) and included in the model. Infrastructure-related inputs (farm area, barns and sheds, electricity use, etc.), however, are not separated by animal type, and the total on-farm estimates are used for obtaining the inventory for farm infrastructure.

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4.2.2. *Functional unit*

LCA is a relative approach, and results of the LCA of an operation need to be normalized with respect to the function the operation provides. Hence, all LCA studies present their impact results relative to a functional unit, which is a quantified performance of the function of the operation(s). Comparison of impacts based on functional units allows for a direct comparison of impacts between operations producing similar products with drastically different scales and practices, and it lets decision-makers or consumers make "apples-to-apples" comparison of different products with similar functions (e.g., wool vs. acrylic fibers).

The primary sheep product of the vast majority of sheep farms in Ontario is lamb meat (sec. 3). Among peer-reviewed literature, the primary enterprise of the majority of studies also appears to be sheep meat from lamb; though LCA studies exclusively for wool (Brock *et al.*, [2013](#page-61-0); Colley *et al.*, [2020](#page-61-1); Sim & Prabhu, [2018](#page-65-0); Wiedemann *et al.*, [2016](#page-66-0)) and milk (Batalla *et al.*, [2015](#page-60-0); Furesi *et al.*, [2015](#page-62-0); Sabia *et al.*, [2020](#page-65-1); Vagnoni *et al.*, [2015](#page-65-2)) do exist. The most common functional unit appears to be kilogram live weight (kg LW) of sheep meat. Hence, to facilitate a more direct comparison of impacts between this study and others, the functional unit chosen for this study is made to be kg LW as well.

The FAO reports (Frischknecht *et al.*, [2007](#page-62-1); Gerber *et al.*, [2013](#page-62-2); Opio *et al.*, [2013](#page-64-0)) use kilogram carcass weight (kg CW) for functional unit. A kg LW to kg CW conversion factor (i.e., dressing percent) of 45% as suggested by Agriculture and Agri-Food Canada ([2013](#page-60-1)) is used to compare the global warming impacts of this study to the impacts reported by FAO.

4.2.3. *Allocation*

For operations with multiple product outputs (e.g., meat, wool and milk), the estimated impact values of the entire supply chain (as defined by the system boundary) need to be allocated to each product to determine the impacts associated with individual products. For any category of impact, the impact value per functional unit, *I^p* , associated with any sheep product *p* is:

$$
I_p = \frac{I_T}{A_p} \times Alloc_p \tag{1}
$$

where I_T is the total annual impact of the supply chain in consideration, A_p is the annual amount of product *p* produced in the units defined by the functional unit (kg LW, in this case), and Alloc_p is the allocation factor attributed to that product. The sum of the allocation factors of all the products in the supply chain should add up to 1 or 100%.

There are several methods through which allocation factors can be determined. The choice of allocation method for handling co-production can significantly alter the final impact values associated with each of the co-products, especially when the impact score is being used for benchmarking or comparison to other products.

In literature (reviewed in sec. [2](#page-17-0)), most studies allocate impacts based on economic value of each co-product (e.g., if 95% of income is generated from sheep meat sales and the remaining 5% is generated from wool sales, the allocation factor for sheep meat and wool using economic allocation would be 95% and 5%, respectively). Use of economic allocation is typically justified based on the assumption that revenue generation potential is usually the most important driver of production, and management choices at a farm level are primarily influenced through economic benefits. Benchmarking of LCA impacts using economic allocation also incentivizes the marketing and selling of all co-products, thereby discouraging product waste.^{[15](#page-37-0)} Use of economic allocation is generally discouraged by ISO ([2006](#page-63-0)c), however, unless used as a last resort, as there is also no direct, causal relationship between the relative monetary value of co-products and their relative environmental impacts. Economic allocation can also make direct comparisons between farms with vastly different enterprises challenging, and it can vary the impact scores over time due to market fluctuations or price interventions.

ISO ([2006](#page-63-0)c) recommends that where allocation is required,^{[16](#page-37-1)} it should be based on physical or causal relationships. Only two peer-reviewed studies on sheep LCA have considered physical allocation: Cottle and Cowie ([2016](#page-61-2)) and Wiedemann *et al.* ([2015](#page-66-1)) investigated the effect of multiple allocation methods on sheep LCA results and found that, as expected, the choice of allocation method had a drastic effect on the impact score. In the end, both these studies listed protein mass allocation (PMA) as one of the recommended allocation methods. FAO ([2016](#page-61-3)) also recommends allocation based on protein requirement if livestock co-products are meat and fibre (wool), as fibre production is primarily determined through protein requirements. Furthermore, the GLEAM-based estimates of life cycle global warming impacts of sheep meat (reported by FAO) also allocate impacts between sheep meat and milk using protein content of the two respective products (impacts of wool were not considered).

Thus, for this study, PMA is used to attribute impacts to meat (kg LW), assuming protein content of 18% for live weight and 65% for wool (protein content estimates obtained from FAO ([2016](#page-61-3)) and Wiedemann *et al.* ([2015](#page-66-1))). The PMA factors calculated for the 23 sampled Ontario farms are plotted in Fig. $7(a)$ $7(a)$.

4.2.4. *Enteric fermentation & manure management*

Ruminant animals emit CH₄ through the process of enteric fermentation, and both CH₄ and nitrous oxide (N_2O) through their manure. Enteric CH₄ emissions in particular are a dominant source of climate change impacts in the sheep sector (Hristov *et al.*, [2013](#page-62-3)). It is crucial, therefore, to obtain accurate estimates of enteric fermentation.

IPCC ([2006](#page-62-4)) does provide default enteric emission value of 8 kg $CH₄/head/year$ (tier 1 emission factor) for sheep. However, a tier 2 characterization methodology

¹⁵Impact scores of any primary product using economic allocation will always be lowest when the income generated through secondary co-products is maximized

¹⁶ISO ([2006](#page-63-0)c) recommends that allocation be avoided altogether by dividing the main process into subprocesses. It is not possible to separate the inventory associated with each co-product (e.g., meat, wool, and milk) in the case of livestock production, so allocation cannot be avoided. In such cases, allocation based on physical or causal relationships is recommended

which provides an estimate of emissions based on animal productivity, diet quality and management practices is recommended for sheep as it provides more accurate estimates of emissions. It also allows the practitioner(s) to gauge the impacts of diet quality and management practices on the overall emissions and provide recommendations for impact reduction. This study utilizes the tier 2 methodology.

IPCC ([2006](#page-62-4)) recommends using country-specific data for conversion and emission factors when possible. Environment and Climate Change Canada (ECCC) has published a National Inventory Report for greenhouse gases, in which they have compiled the typical values and range for the majority of the relevant factors (ECCC, [2020](#page-61-4)). The LCA model used for this study utilizes factor values and statistical distributions listed in part 2 of ECCC ([2020](#page-61-4)). Environmental factors used for estimating livestock emissions are presented in [Appendix C.](#page-102-0)

4.2.5. *Energy balance*

Estimates of daily dry matter intake (DMI) of grains and roughages are obtained through primary data collection (Table [2](#page-26-0)). It is, however, difficult to measure (in terms of mass) the intake of forages through grazing. Thus, an energy balance method as described in FAO ([2016](#page-61-3)) is used to estimate the daily dry matter intake of forages to be:

$$
DMI_{forage} = \frac{E_{req} - (\sum_{i=1}^{n} DMI_{grain,i}E_{grain,i} + \sum_{i=1}^{m} DMI_{roughage,i}E_{roughage,i})(1 - W)}{E_{forage}} \tag{2}
$$

where *DMI*_{forage} [kg/head/day] is the daily daily matter intake through foraging / grazing; *Ereq* [MJ/head/day] is the total energy requirements of the livestock (determined through tier 2 IPCC ([2006](#page-62-4)) method); *DMIgrain* and *DMIroughage* are the inputted daily matter intake through grains and roughages, respectively; *Egrain* and *Eroughage* [MJ/kg] are the energy content of grains and roughages, respectively; W is the percent of feed wasted (5%, as per FAO ([2016](#page-61-3))); and E_{forage} is the average energy content of the forages. *E* for all feed types is obtained from AHDB ([2018](#page-60-2)). Although eqn. [2](#page-38-0) is explicitly defined for *DMIf orage*, the total energy requirement (*Ereq*) is a function of the digestible energy of the feed (among other parameters), which in turn is a function of *DMIf orage*. Therefore, *DMIf orage* is estimated iteratively up to three decimal places in the LCA model.

4.2.6. *Nitrogen balance*

The greenhouse gas emission from manure management is a function of the nitrogen (N) excreted through manure and various environmental factors (emission and conversion factors). The emission and conversion factors related to manure management practices are obtained from ECCC ([2020](#page-61-4)). The nitrogen excreted from livestock through manure, using the nitrogen balance method described in FAO ([2016](#page-61-3)), is equal to the difference between nitrogen ingested through feed and nitrogen present in the products, i.e.:

$$
N_{excreted} = \sum_{i=1}^{n} DMI_{feed,i} N_{feed,i} - \sum_{i=1}^{3} A_{product,i} N_{product,i}
$$
 (3)

where *Nexcreted* is the estimated nitrogen amount in manure; ; *DMIf eed* is the daily matter intake of feed; *Aproducts* is the amount of sheep products produced; and *Nf eed* and *Nproduct* is the nitrogen content in the feed and the products, respectively. *Aproduct* of the two sheep products relevant to Ontario (meat and wool) are obtained through primary data collection (Table [2](#page-26-0)). Output of milk from sheep is typically not measured by Ontario sheep farmers, so a value of approximately 100 kg/ewe of annual milk production is back-calculated based on eqn. 10.10 in IPCC ([2006](#page-62-4)) (i.e., annual perhead milk production is approximately 5 × (*BWweaning* − *BWbirth*), where *BWbirth* and *BWweaning* are body weight of sheep in kilograms at birth and at time of weaning, respectively).

Values of *Nf eed* and *Nproduct* are obtained from FAO ([2018](#page-62-5))and FAO ([2016](#page-61-3)), respectively. The relevant values obtained from ECCC ([2020](#page-61-4)) and FAO ([2016](#page-61-3), [2018](#page-62-5)) are presented in sec. [C](#page-105-0)2. In the LCA model, the energy balance is performed before the nitrogen balance to obtain *DMIf orage*. Therefore, DMI of all feed types can be concatenated into *DMIf eed*, and eqn. [3](#page-39-0) can then be used to find N*excreted* explicitly.

5 | LCA results

This section summarizes the LCA results for sheep production, obtained by passing the primary data on Ontario sheep farming practice (sec. α) through the LCA model (sec. [4](#page-30-0)).

Breakdown of life cycle impacts per functional unit (kg LW) is listed in Table [5](#page-41-0) (see [Appendix C](#page-102-0) for instructions on viewing full model results). Average (± standard deviation) global warming (GW) impacts of Ontario sheep production are 13.2 (\pm 3.7) kg CO_2 eq/kg LW, of which 39% and 29% are due to enteric CH_4 emissions and feed production alone, respectively. Average non-renewable energy demand (ED) is 66.9 (\pm 34.2) MJ/kg LW, and water depletion (WD) impacts are 0.15 (\pm 0.08) m³/kg LW. Feed production and farm infrastructure / operations each contribute roughly 50% to the overall impacts in both these categories. Boxplots of overall impacts (Fig. [7](#page-40-0)) show that >90% of the farms have per-functional unit (kg LW⁻¹) GW, ED, and WD impacts in the ranges of 8.4 – 16.4 kg CO_2 eq, 18.6 – 92.4 MJ, and 0.06 – 0.27 m³, respectively. Two outlier farms exhibit impacts greater than the range in the categories of GW and ED: one due to a large proportion of feed intake by lambs being from grains/concentrates $(>q5\%)$ by weight), and the other due to excessive fertilization $(2.7\times$ the average rate).

Average Ontario GW impacts (13.2 kg $CO₂$ eq/kg LW) are consistent with global literature-observed values of 3.6 - 25.9 kg $CO₂$ eq/kg LW (Bhatt & Abbassi, [2021](#page-60-3)). GW impact breakdown by phase is similarly consistent with literature. Contribution of enteric CH₄ emissions to overall GW impacts in the present study (39%) is within the

Fig. 7 Boxplot (and datapoint scatter) of a) protein mass allocation (PMA) factors towards meat; and total impacts in b) global warming (GW), c) energy demand (ED), and d) water depletion (WD)

range of 25% – 65% observed in the literature; although some studies have reported the relative contribution of enteric emissions to GW to be much higher $(70\% - 90\%)$ (Biswas *et al.*, [2010](#page-60-4); Brock *et al.*, [2013](#page-61-0); Dougherty, [2018](#page-61-5); Mohan *et al.*, [2018](#page-64-1); Sabia *et al.*, [2020](#page-65-1)). The GW impact scores and impact breakdown from this study also agree with the GLEAM results (Gerber *et al.*, [2013](#page-62-2); Opio *et al.*, [2013](#page-64-0)), which estimate global average GHG emissions from sheep meat to be 10.7 kg $CO₂$ eq/kg LW (after conversion from CW to LW), 55% of which is contributed by enteric $CH₄$, and 37% by feed production.

Impacts in ED are rarely reported in sheep LCA-related literature, and those that have (Ledgard *et al.*, [2011](#page-63-1); O'Brien *et al.*, [2016](#page-64-2); Wiedemann *et al.*, [2016](#page-66-0)) only determine fossil fuel energy demand, making it difficult to compare the total non-renewable (fossil fuel and nuclear) energy requirements of sheep production from this study to literature values. Nonetheless, after back-allocating impacts to meat from other sheep products (where applicable), the range of fossil-fuel energy demand in literature is $11.7 - 41.8$ MJ/kg LW; lower compared to this study's ED impacts (67 MJ/kg LW), as expected. Like ED impacts, WD impacts are difficult to find in literature, and methodological differences make it difficult to compare their impacts among studies. Range of water use-related estimates in studies which have assessed such impacts (Dougherty, [2018](#page-61-5); Uusitalo *et al.*, [2019](#page-65-3); Wiedemann *et al.*, [2016](#page-66-0)) is 0.06 – 6.33 m³ /kg LW, comparable to this study's WD impacts ($0.15 \text{ m}^3/\text{kg}$ LW).

Results presented in Table [5](#page-41-0) are based on average protein mass allocation (PMA), calculated to be 74.1% (\pm 4.2%) for meat. The range of PMA factors for >90% of the sampled farms is between 68.4% – [7](#page-40-0)9.7% (Fig. 7). The average PMA is slightly higher than the PMA factors of 65% and 71% reported by Cottle and Cowie ([2016](#page-61-2)) and Wiedemann *et al.* ([2015](#page-66-1)), respectively, due to lower per-head wool production rates in Ontario sheep compared to Australian Merino sheep.

5.1. energy balance and livestock emissions

The IPCC ([2006](#page-62-4)) tier 2 method for determining livestock emissions (enteric and manure) uses gross energy balance, which is based on the summed net energy (NE) requirements of livestock and energy availability of feed. Several studies cite the importance of net energy calculations on enteric emissions (AHDB, [2018](#page-60-2); Brock *et al.*, [2013](#page-61-0); Cottle

Table 5 Average (± standard deviation) life cycle impacts per functional unit, including average percent contributions of processes to impacts in phase

^a Not applicable

^b Includes water consumption by sheep

et al., [2016](#page-61-6); Kilcine, [2018](#page-63-2); O'Brien *et al.*, [2016](#page-64-2); Ripoll-Bosch *et al.*, [2013](#page-65-4); Schönbach *et al.*, [2012](#page-65-5); Wallman *et al.*, [2011](#page-66-2)), but very few report their estimates.[17](#page-41-3) Considering the importance of NE in IPCC-based estimation of livestock (enteric and manure) emissions, which altogether contribute to half of overall GHG emissions (Table [5](#page-41-0)), NE values are reported here in Table $6.$ $6.$ Average (\pm standard deviation) per-head daily NE requirements for adult sheep and lambs is 8.8 (\pm o.7) and 5.1 (\pm o.5) MJ, respectively. The relative contribution of each component to total NE requirements on farm (dot product of per-head estimate (Table 6) and sheep population on farms) is shown in Fig. [8](#page-44-0). Over 75% of NE is required for maintenance alone, and it does not fluctuate among the sampled farms (coefficient of variation (COV) is 0.02). Animal activity (listed in Table [2](#page-26-0)) is the next largest (8%) requirer of NE, and NE requirements for pregnancy and wool production are the lowest (2% each).

¹⁷AHDB ([2018](#page-60-2)) and Wallman *et al.* ([2011](#page-66-2)) report metabolizable energy, but not net energy

Using energy balance (sec. [4](#page-38-1).2.5), total per-head daily matter intake (DMI) by adult sheep and lambs is estimated to be 2.2 (± 0.2) and 1.3 (± 0.2) kg, respectively, or approximately 3.0% and 3.4% of their respective body weights. These estimates are consistent with feed requirements of 1.5% – 3.5% of body weight recommended by AHDB ([2019](#page-60-5)), FAO ([2016](#page-61-3)), and IPCC ([2006](#page-62-4)). On average, 81% and 63% of DMI by adult sheep and lambs, respectively, is found to be from roughages (silage, hay, and grazing from pastures); though this estimate varies greatly for lambs ($COV = 0.6$).

Resulting per-head annual enteric CH₄ emissions are estimated to be 11.2 (\pm 0.9) kg CH₄ for adult sheep and 4.6 (\pm 0.6) kg CH₄ for lambs. By comparison, IPCC ([2006](#page-62-4)) recommends that 8 kg CH₄/head/year be used for enteric emissions by adult sheep if energy balance is not performed (i.e., a simpler, tier 1 method is used), and Webb *et al.* ([2013](#page-66-3)) used 3.2 kg CH₄/head/day for lambs. Per-head annual manure CH₄ emissions from adult sheep and lambs are estimated to be 0.6 (\pm 0.5) and 0.4 (\pm 0.3) kg CH₄, respectively. IPCC ([2006](#page-62-4)) recommends manure CH₄ emissions of 0.15 – 0.37 kg $CH₄/head/year$ in absence of energy balance. Similarly, if nitrogen balance is not done, IPCC ([2006](#page-62-4)) recommends daily nitrogen excretion rate for sheep in North America to be 0.42 (\pm 50%) kg N per 1000 kg animal mass. In comparison, the daily nitrogen excretion rate estimated using nitrogen balance (sec. [4](#page-38-2).2.6) is 0.41 (\pm 0.16) for adult sheep and 0.28 (\pm 0.08) for lambs. The resulting direct N₂O emissions contribute to the bulk (60%) of manure-related GHG emissions, and indirect N_2O emissions are less consequential. These findings are consistent with manure emissions reported by Batalla *et al.* ([2015](#page-60-0)), Brock *et al.* ([2013](#page-61-0)), and Jones ([2014](#page-63-3)).

The IPCC ([2006](#page-62-4)) equations for estimating enteric emissions suggest that livestock methanic emissions are inversely related to lambing rate (lambs per ewe), body weight of lambs, and digestible energy of feed (determined through grain intake), and they are positively related with body weight of adult ewes. 18 This relationship is based on an unrealistic assumption of independence among these parameters, but nonetheless they can be used to predict and reduce enteric emissions. Linear correlation analysis found a moderately strong (R^2 = 0.53, P < 0.0001) inverse effect of lambing rate on enteric emissions (per functional unit), but no other input parameter, including grain intake, livestock body weights, animal activity, or birthing ratio had a significant effect on enteric emissions.

5.2. feed production

Feed-related GW and ED impacts make up 29% (\pm 14%) and 48% (\pm 20%), respectively, of overall impacts. GW and ED impact factors for all grain types is similar (GW: 0.42 – 0.63 kg CO_2 eq/kg grain, and ED: 2.85 – 4.99 MJ/kg grain) with the exception of

 18 These input parameters are just a small number of parameters which influence enteric emissions. Environmental factors outweigh producer-controlled parameters in estimation of enteric emissions (shown in sec. C_2 C_2), but they of course cannot be altered to reduce enteric emissions. Hence, they were not considered here

Table 6 Per-head average (\pm standard deviation) estimations of net energy (NE), gross energy (GE), daily dry matter intake (DMI), and livestock emissions

^a Applies to female adult sheep only

 b BW – body weight [kg]</sup>

^c DE – digestible energy [%]

^d kg nitrogen per 1000 kg animal mass per day, units chosen to match IPCC ([2006](#page-62-4))'s unit preference for nitrogen excretion rate

 $^{\rm e}$ Indirect N₂O includes emissions through volatilization and leaching

soybean, whose GW and ED impact factors are significantly larger ($P < 0.01$). Thus, for GW and ED, impact score breakdown based on grain type (Table $_5$ $_5$) is largely a function of the breakdown of grain intake (Table [2](#page-26-0)); a larger percent of feed intake consisting of corn results in a larger percent of impacts from corn production. Soybean intake is low enough $\left($ < 2%) such that its relatively higher impact factors do not significantly increase the overall impact scores. Although GW and ED impact factors for hay are low relative to those of grains (GW: 0.085 kg CO₂ eq/kg hay, and ED: 1.06 MJ/kg hay), it forms the largest part of the overall diet and is consequently the second largest contributor to feed-related impacts (after corn). Feed-related WD impacts make up 52% (\pm 28%), of which 60% are exclusively due to corn production.

5.3. farm infrastructure & misc. inputs

Farm infrastructure and operations contribute to 23% (\pm 12%) of overall GW impacts, and fertilization is responsible for over 40% of those impacts. The contribution of nitrogen fertilizer in particular is the largest contributor to fertilization-related life cycle impacts $(83\%, 67\%,$ and 64% towards GW, ED, and WD, respectively), and the contribution of potassium fertilizer is the lowest $(1\% - 3\%$ across all impact categories).

Fig. 8 Average (\pm standard deviation) contribution of each IPCC ([2006](#page-62-4)) component to livestock net energy (NE) requirements

These findings are consistent with observations by Edwards-Jones et al. ([2009](#page-61-7)) and Wallman *et al.* ([2011](#page-66-2)). Fertilization is also the largest contributor to ED operations impacts, and diesel consumption is the second largest contributor to both GW and ED impacts. WD impacts from farm infrastructure/operations are responsible for 48% (\pm 27%) of overall WD impacts, of which nearly half is due to water intake by sheep. It is also important to note that $20\% - 30\%$ of farms also house livestock other than sheep, and for these farms, inputs related to farm area (indoor and outdoor) and electricity use required by sheep could not separated from the total on-farm inputs (i.e., required by all livestock on farm). Thus, impact scores associated with these inputs may be overestimated.

5.4. farm classification vs. inputs

Studies which have attempted to form relationship between farming practices and productivity (sec. [3](#page-22-0).2.1) have observed moderate differences in GW impacts between intensive (frequent lambing, higher concentrate, zero grazing) and extensive (traditional, annual lambing, pasture-based) sheep farming operations. In the majority of cases, the carbon footprint of more intensive operations was lower compared to extensive operations (Batalla *et al.*, [2015](#page-60-0); Jones *et al.*, [2014](#page-63-4); O'Brien *et al.*, [2016](#page-64-2); Ripoll-Bosch *et al.*, [2013](#page-65-4)). For the farm samples in this study, however, no significant differences (*P* > 0.3) between life cycle impacts between annual lambing systems and frequent (accelerated) lambing systems are found in all three impact categories. Regression analysis shows a moderate $(P < 0.04)$ relationship between DMI of ewes and life cycle impacts across all three categories, but no relationship between life cycle impacts and DMI of lambs is found. Lambing rate also does not influence impact scores in any categories $(P > 0.1)$.

6 | Environmental claims through LCA

As more and more consumers incorporate the environmental characteristics (e.g., carbon footprint) of products into their purchasing decisions, companies have devised various environmental product information schemes to communicate the environmental impacts of their products and/or services. Ecolabels, for example, have been used to demonstrate the superiority of one product's carbon footprint or water footprint over competing products. However, the value of these claims rests on the assurances that the information provided to consumers is credible and objective. Due to inconsistent criteria and methodologies set by each practitioner, it could become difficult to verify and compare self-declared environmental claims. System boundaries, data sources, or impact assessment methods could also be easily altered to manipulate the overall impact score of a product to its benefit (Bauman & Tillman, [2004](#page-60-6); CSA, [2008](#page-61-8); Lee & Uehara, [2003](#page-63-5); Rubik & Frankl, [2017](#page-65-6)). The need for international standards related to environmental labelling was recognized by the ISO, and in response, they created standards within the ISO 14020 ([2000](#page-63-6)) family which provided a framework for environmental labelling and declarations. There are numerous ISO standards within this family for evaluation and communication of environmental performance, but the three standards specifically used for green marketing are:

- Type I ecolabelling programs ISO 14024 ([2018](#page-63-7))
- Type II self-declared environmental claims ISO 14021 ([2016](#page-63-8))
- Type III environmental product declaration (EPD) ISO 14025 ([2006](#page-63-9)a)

These standards and their applicability are further discussed in [Appendix D,](#page-116-0) but to summarize: type I and III claims must be certified using third party governing bodies, and type II claims (as the name suggests) can be self-declared by the organization making the claim. All three types of claims must still rest on data that is accurate and verifiable. Type I and II claims are communicated to consumers through text or symbols, while type III claims, meant for industries, must present more detailed statistics on their environmental claims. Type III claims are not well-suited for retail consumers due to their technical and rigid nature, and governing bodies which certify type I claims do not facilitate all sectors of the economy. Manufacturers and retailers – particularly in Europe (Rubik & Frankl, [2017](#page-65-6), pp.75–77, 164) and Asia (Lee & Uehara, [2003](#page-63-5), pp.96– 123) – have thus gravitated towards type II claims due to their self-declared nature and more consumer-friendly communication requirements. Due to a higher barrier for implementation of type I and III claims, type II claims are recommended for OSF.

6.1. type ii claims in canada

The Canadian Standards Associations (CSA) and Competition Bureau Canada have created a set of guidelines for businesses wishing to implement type II environmental

claims: *Environmental claims: a guide for industry and advertisers* (CSA, [2008](#page-61-8)). The document was created to i) decrease the risk of communicating misleading environmental claims, ii) provide an incentive for producer to improve environmental performance, and iii) increase opportunities for consumers to purchase products with a lower environmental footprint. More specifically, it is intended to be a "best practice guide" for the application of ISO 14021 in the Canadian marketplace and to assist industries and advertisers making type II self-declared environmental claims in complying with the Canadian Competition Act,^{[19](#page-46-0)} the Consumer Packaging and Labelling Act,^{[20](#page-46-1)} and the Textile Labelling Act.^{[21](#page-46-2)} See sec. D_2 D_2 for more details on CSA ([2008](#page-61-8)).

Despite its length, the guide does not provide explicit steps for the process of making environmental claims, making it difficult for Canadian businesses to employ type II claims simply through the guide. This difficulty is further compounded by an absence of case studies which showcase a proper implementation of type II environmental claims and their enforcement by authorities, especially in a Canadian context. Thus a framework for making type II environmental claims through LCA is created and described in the following sections.

6.2. framework for environmental claims through lca

A checklist of requirements for environmental claims as well as steps that should be taken to meet the requirements, presented in Table 7 , is created with the expectation that any claims made using the methods described here fall within the framework of the laws administered by the Competition Bureau. These requirements reinforce the principles of "preferred" type II claims provided in ISO 14021 ([2016](#page-63-8)) and CSA ([2008](#page-61-8)). A sequence of sensitivity, uncertainty, and scenario analyses (described below) in conjunction with an ISO-standard LCA modelling can be used to ensure that the claim requirements pertaining to scientific rigour, specificity, and transparency (requirement nos. 1 – 6) are adequately met. Requirements related to accuracy and verification of claims (requirement nos. $7 - 8$) must be met, respectively, by i) using locally relevant foreground data (on production practices) and background data (environmental factors, LCI / LCIA impact factors, etc.) in LCA modelling, and ii) ensuring (e.g., through auditing) that the foreground data used in the claim are being reflected in the actual production practices.

For the present Ontario sheep case study, the LCA model created for this study (sec. [4](#page-30-0)) is used to provide and substantiate claims on the *environmental performance* (as defined by Minkov, Lehmann, and Finkbeiner ([2020](#page-64-3), Table 2)) of Ontario's sheep sector. The metrics used to measure the environmental performance of Ontario sheep production are the total life cycle impact scores outputted by the LCA model using local foreground data (presented in sec. 3). Any reduction of the environmental footprint through changes in production practices is gauged through scenario analysis, whereby

¹⁹[Competition Act: R.S.,](https://laws.justice.gc.ca/eng/acts/C-34/) 1985, c. C-34, s. 1R.S., 1985, c. 19 (2nd Supp.), s. 19 (current to Nov. 2022)

²⁰[Consumer Packaging and Labelling Act:](https://laws.justice.gc.ca/eng/acts/C-38/index.html) 1970-71-72, c. 41, s. 1 (current to Nov. 2022)

²¹[Textile Labelling Act: R.S.](https://laws.justice.gc.ca/eng/acts/t-10/) 1985, c. 46 (1st. Supp.), s. 1 (current to Nov. 2022)

the dispersion (distribution) of impact scores from the current practices is compared to impact score distributions from alternate scenarios representing more environmentally "friendly" practices. The parameters modified in the alternate scenarios are chosen based on the magnitude of their weighted influence on the LCA model. See sec. [6](#page-47-0).2.1 for methodological steps.

The methodology shown here aims to balance the three core criteria for ideal environmental claims as stated by ISO and CSA during their conceptualization: claims should be i) accurate (specific), ii) reliable (verifiable and reproducible), and iii) easy to understand by the consumer(s). However, the scenarios described are not to be taken as a final set of benchmarking criteria for making environmental claims but rather as examples to illustrate the application of the methodology. Producers must always be consulted before alternate scenarios for making environmental claims are finalized (this is further discussed in sec. 7.2 7.2).

The objective of this framework is to provide a scientifically-sound methodology for making suitable recommendations on changes in practices for any production and for gauging (and presenting) the effect of said changes on the overall life cycle environmental performance of the production. This framework does not provide a guide for *enforcing* these changes in actual practice, for which industry-specific mechanisms at an organizational level must be created, ideally by the same organizations making the environmental claims.

6.2.1. *Sensitivity, uncertainty, and scenario analysis*

The influence of various parameters – representing farming practices or choices – on life cycle impacts is assessed using sensitivity analysis. This forms the basis for parameter screening: values for parameters deemed influential (sensitive) are adjusted in two alternate scenarios representing ideal / improved farming practices (i.e., scenario analysis), and non-influential parameters are left unperturbed from their baseline values. The life cycle impacts of the alternate scenarios are found by passing the adjusted parameter space into the LCA model. The uncertainty in impacts for the baseline and alternate scenarios is assessed through Monte Carlo (repeated sampling) method. The statistical distributions of input samples for the LCA foreground data, needed for Monte Carlo analysis, is obtained iteratively through the Anderson-Darling (AD) test; see sec. [3](#page-29-0).3.1 for details.

Parameter influence is ranked through the sensitivity metric *Relative Sensitivity Value (RSV)* on the total life cycle impact score in the impact categories of global warming (GW), energy demand (ED), and water depletion (WD), using the LCIA methods described in Table [4](#page-34-0). Bhatt and Abbassi ([2022](#page-60-7)b) describes the methodology behind RSV discusses possible interpretations and applications of RSV. To summarize, the magnitude of a parameter's RSV indicates its local influence in an impact category relative to other parameters. The sign of a parameter's RSV indicates whether increasing the parameter value will raise or lower the impact score: increasing the value of a parameter with a negative / positive RSV will lower / raise the impact score, and the opposite outcome on the impact score is expected if the parameter's value is decreased.

In the parameter screening exercise, 59 (out of total 142) parameters representing environmental factors can be discarded altogether, as producers have no control over them. For the purpose of this exercise, 10 parameters among the remaining 83 producer-controlled parameters deemed influential (through their RSV) are chosen and controlled in two alternate scenarios representing improved practices, described in sec. [7](#page-52-0).1. To account for parameter influence in multiple impact categories, a weighted RSV (*WRSV*), calculated through eqn. [4](#page-48-1), is used to rank the parameters' combined (weighted) influence in all the impact categories assessed:

$$
W_{RSV_i} = \sum_{j=1}^{m} \left(\frac{|RSV_{ij}|}{\max[|RSV_{1j},...,RSV_{nj}|]} \cdot w_j \right)
$$
 (4)

where *i* and *j* are the indices for the parameters and impact categories, respectively; *n* and *m* are the total number of producer-controlled parameters and impact categories, respectively; and *w* is the weighting factor assigned to an impact category *j* (note: $\sum_{j=1}^{m} w_j = 1$). All three impact categories have been given an equal weighting for the current analysis (i.e., $w = 1/3$ for all categories).

Chosen parameters' values for the alternate scenarios are based on production practices of farmers (obtained from sec. 3) with the lowest life cycle impact scores (sec. [4](#page-30-0)), specifically for GW. The impact distribution for the baseline scenario and the two alternate scenarios is determined by propagating the uncertainty in the scenarios' input parameter space (foreground data (Table B_1 B_1) + environmental factors (Table E_1 E_1)) through the LCA model using 10,000 repeated sampling iterations per scenario (i.e., Monte Carlo (MC) method, illustrated in Fig. [3](#page-30-1)). While these chosen parameters' values are held constant for the proposed alternate scenarios, all remaining parameters are left unperturbed from their baseline distribution. The most-likely impact score for each scenario and the uncertainty associated with it is gauged using the mean and coefficient of variation (COV) of the MC results, respectively.

6.2.1a STATISTICAL METHODS Comparison of impact scores' magnitude or dispersion between scenarios is done simply by comparing percent difference between competing scenarios' mean impact scores or their COV, respectively. Some LCA studies utilizing MC have drawn statistical inferences (e.g., through *p*-values), but they have done so erroneously, as the assumption of independence cannot be met if the outputs are obtained through deterministic means, and *p*-values could be inflated simply by increasing the number of simulations (von Brömssen & Röös, [2020](#page-66-4); White *et al.*, [2014](#page-66-5)). Similarly, goodness-of-fits tests (E.g., Chi-square, Anderson-Darling, Kolmogorov-Smirnov, etc.) on the simulated results for each scenario cannot be performed, as the null hypothesis will be rejected due to the large sample size.^{[22](#page-49-0)} The same applies for confidence intervals (for mean or standard deviation) which may be artificially decreased / increased simply by increasing / decreasing the sample size of the simulations. Thus, no statistical methods are applied to gauge the significance of differences among competing scenarios' environmental performance.

7 | Environmental framework – Results

Fig. [9](#page-51-0) presents the dispersion of life cycle impacts for sheep production using Ontariospecific data distribution on farming practices and Canadian environmental factors. The mean impact scores are 23% and 79% larger than the sample impact scores for the 23 surveyed farms (Table [5](#page-41-0)) due to the skewness of the impact score dispersion. Only the ED sample impact scores are significantly different from the (simulated) population,

²²More specifically, this is due to the increase in the tests' statistical power from a large sample, resulting in detection of the tiniest deviations from the null hypothesis. This is a well-known issue of goodnessof-fit tests, with discussions dating back to 1935 (Pearson *et al.*, [1994](#page-64-4))

however ($P < 0.05$); the sample and population GW and WD impacts are consistent with each other. Simulated GW and WD impacts by phase (enteric emissions, feed production, manure management, and farm operations) are also similar $(P < 0.05)$ to the respective impacts scores for the samples. For ED, uncertainty results^{[23](#page-50-0)} show that the operations-related^{[24](#page-50-1)} impacts are the sole contributor to the disparity in the sample and the simulated ED impacts, specifically for impacts related to electricity, fertilization, and diesel inputs (sample and population means of operations are 35.1 and 85.0 MJ/kg LW, respectively). This is partly due to the right skewness in the distribution of these inputs (Fig. B_5 B_5) and the sensitivity of the parameters related to these inputs.

Parameter screening through RSV is used to identify parameters with a high influence on the impact score. RSV of selected producer-controlled parameters on total global warming (GW), energy demand (ED) and water depletion (WD) impact scores is shown in Fig. [10](#page-53-0); Table E_2 E_2 lists the RSV of all 142 input parameters on the total impact scores in all the impact categories. RSV magnitudes range is $o - 0.34$ for most parameters. Most influential parameters in the 'population / productivity' category are lambs per ewe (lambing rate), livestock body weights, and lamb mortality rate. In the 'dietary inputs' category, daily grain intake, proportion of silage in roughage, and energy content of roughage are the most influential parameters. In the 'farm operations' category, arable outdoor area, fertilizer application, electricity use, and diesel use are the most influential parameters.

Some input parameters have minimal or no direct influence on the impact score. For example, input parameters related to manure management systems (MS), animal activity (as described in Table [2](#page-26-0)), indoor area of barns / sheds, outdoor pasture area, transport mass or distances, sheep population on farms, grain composition, etc. have a (relatively) low RSV, indicating that the impacts related to these activities, regardless of their proportion relative to the total impact score, are "baked in".

Environment factors, similarly, do not influence the impact score to a large extent (RSV magnitudes' range is $o - o.o₄$), with the exception of $CH₄$ conversion factors for lambs and adult sheep (defined as *Y^m* in IPCC ([2006](#page-62-4), Table 10.13)), maintenance net energy (NE) coefficients for lambs and adult sheep (defined as *Cfⁱ* in IPCC ([2006](#page-62-4), Table 10.4)), protein content in meat and wool, energy content in feed (roughages and grains), and ambient temperature (range of RSV magnitudes for these environmental factors is 0.14 – 0.26). The full RSV output^{[23](#page-50-0)} by phase shows these influential environmental factors largely affect GW impacts related to livestock emissions: from enteric fermentation and manure. GHG emissions from manure, while highly variable (COV = 65%) make only a 9% on-average contribution to overall GW impacts. GHG Emissions from enteric fermentation, while substantial (contributing to 35% of overall GW impacts), do not contribute to the uncertainty in overall impacts (COV = 15%). Thus, it can be safely stated that i) the role of environmental factors on the overall impact score is also "baked in", and ii) uncertainty in environmental factors should not meaningfully negate any improvements in impact scores made by changing producer-controlled parameters.

²³Full sensitivity and uncertainty outputs can be accessed via instructions provided in [Appendix E](#page-122-0)

²⁴Read: 'Farm operations and infrastructure' as defined in the LCA system boundary (Fig. 6)

Monte Carlo uncertainty propagation (10,000 simulations) using Ontario-specific data distribution on farming practices (Table [B](#page-95-1)1) and Canadian environmental factors (Table [E](#page-124-1)1). The vertical line on the histogram indicates the location of the mean; numbers on top of the line display the mean (standard deviation) values. The table lists descriptive statistics for the histograms

7.1. scenario analysis

Among the most influential producer-controlled parameters, 10 parameters are chosen based on their weighted RSV (W_{RSV} ; eqn. [4](#page-48-1)), and their values are varied (from their baseline distribution) in two alternate scenarios representing improved sheep produc-tion practices: scenario 1 (SC1) and 2 (SC2). Table [8](#page-55-0) lists the chosen parameters and their values for the current baseline (BL) scenario, SC_1 , and SC_2 . SC_1 focuses strictly on seven input-oriented parameters (i.e., parameters related to on-farm inputs *directly* controllable by producers), while $SC₂$ incorporates all the changes proposed in $SC₁$ in addition to changing three performance-oriented parameters (i.e., input parameters which affect production efficiency but may not be directly controllable by producers; e.g., lambing rate, birth proportion, etc.). As stated in sec. [6](#page-47-0).2.1, parameters values for $SC₁/2$ are chosen such that they are within the range of production practices observed in Ontario farms (Tables 2 and 3) associated with the lowest GW life cycle impacts (Fig. 7).^{[25](#page-52-1)} While the proposed values of these chosen parameters (described below) are held constant in SC1 and SC2, all remaining parameters remain unchanged from BL.

For input-oriented parameters (SC1), the most influential feed-related parameters were daily grain intake by adult ewes ($W_{RSV} = 0.34$) and lambs ($W_{RSV} = 0.64$). Parameters related to grain composition were found to be influential as well (*WRSV* = $0.11-0.14$, but they are not included in SC1, as grain production is already being considered (through the inclusion of daily grain intake parameters). For $SC_1/2$, the value of daily grain intake is proposed to be decreased by ∼25% to match the feeding practices of ∼40% of sampled farms with a lower grain intake. To compensate, the silage proportion in roughage is increased from 17% to 40%, as it has a relatively lower weighted influence on the impact scores.

Another influential input-oriented parameter, fertilizer application ($W_{RSV} = 0.40$), is proposed to be decreased by ∼60% to match the fertilization practices of ∼30% of sampled farms with the lowest fertilization rate.^{[26](#page-52-2)} Diesel consumption (W_{RSV} = 0.19) is also decreased by ~25% to match the diesel use of ~50% of farms with more fuel-efficient operations. Lastly, while the per-head bedding straw use parameter is less influential (W_{RSV} = 0.10) compared to other parameters chosen for SC1/2, it is included in scenario analysis due to the relative ease of implementing a stricter measure of on-farm bedding straw usage. In fact, over 75% of sampled farms already meet the bedding straw value proposed in SC1/2.

For performance-oriented parameter (SC2), the three most influential parameters are body weight of lambs at time of slaughter (*WRSV* = 0.82), lambs per ewe (*WRSV* = 0.57), and lamb mortality rate (*WRSV* = 0.19). Their values are proposed to be changed changed such that at least 35% of sampled farms meet the proposed requirements (individually). Note that per-head wool production was another performance-oriented parameter found to be influential ($W_{RSV} = 0.22$), but it is not included in scenario analysis, as most sheep producers in Ontario do not accurately track wool production (see sec. [3](#page-29-0).3.1, par. 6).

²⁵See [Appendix C](#page-102-0) for instructions on viewing full model inputs/outputs for all sampled farms

 $^{26}\rm{This}$ 30% percent does not include farms which do not use synthetic fertilizers at all

Fig. 10 Relative sensitivity value (RSV) for selected producer-controlled parameters in the categories of global warming (GW), energy demand (ED), and water depletion (WD). See Table C_1 C_1 for parameter units

It is important to note that the parameter values chosen for the alternate scenarios (in Table [8](#page-55-0)) are selected reasonably (i.e., within the range of foreground data presented in sec. 3) but arbitrarily simply to demonstrate the applicability of the methods described here. Upon an actual implementation of an environmental label or claim, the viability of changing the practices reflected by these parameters and the amount by which the chosen parameter values are changed must be assessed by the producers before any change in said practice is recommended / mandated as a criterion. For example, in the current case study, outdoor farm area – a sensitive parameter $(W_{RSV} = 0.62) -$ is technically producer-controlled, but producers may not be able to directly control the outdoor area for their operation; hence, this parameter was not chosen for scenario analysis. Scenarios which aim to reduce impacts solely through performance-oriented influential parameters such as lambs per ewe and body weight of lamb instead of more input-oriented parameters (e.g., inputs of feed, electricity, fertilizer, etc.) may also be more difficult to achieve consistently. Consequently, when setting criteria for environmental claims (through scenarios), a discussion on which parameters can be reasonably altered (and by how much) must take place among the stakeholders setting the criteria.

Of course, the number of scenarios or parameters controlled in each scenario can be increased such that producers have more flexibility in choosing which areas of their production they target to achieve emissions reduction. The number of impact categories targeted may also be reduced to provide a more focused, single-issue basis (e.g., carbon footprint) for claims, or alternatively, the weighting factor for each impact category $(w_j$ in eqn. [4](#page-48-1)) may me modified to reflect the importance placed on each impact type.

Table [9](#page-55-1) presents the comparison of life cycle impacts among BL, SC1, and SC2 in all three impact categories (GW, ED, and WD) based on 10,000 simulations. For SC1, ~2/3rd of all simulations saw a decrease in SC1's life cycle impacts (compared to BL), resulting in a $15\% - 24\%$ average reduction in the total impact score in all three impact categories. SC2 saw a net decrease in life cycle impacts in \sim 3/4th of all simulations, which resulted in a 25% – 31% average reduction in the total impact score. The largest reduction in impact score was found in operations-related impacts $(21\% -$ 29% reduction for SC1, and 30% – 42% reduction for SC2), and smallest reduction was found in enteric emissions (6% for SC1).

The dispersion and statistics of impact scores for all three scenarios can be found in Fig. E_3 E_3 . The uncertainty in total impact scores (measured using COV) of the proposed alternate scenarios decreased by 4% , 18%, and 47% on average in GW, ED, and WD, respectively. Skewness in impact distribution saw a similar decrease: 23%, 12%, and 82% for GW, ED, and WD impacts, respectively. This loss in uncertainty in impacts – measured through COV and skewness – from BL to SC_1 & SC_2 is due to the reduced effect of outliers in the parameters chosen in Table [8](#page-55-0) on the impact score. In other words, the removal of uncertainty in these sensitive parameters understandably reduced the uncertainty in impacts as well.

 $\frac{4}{4}$

7.2. DISCUSSION

In the Canadian context, any self-declared environmental claims (which may or may not use LCA) must meet certain requirements, described in CSA ([2008](#page-61-8)), to comply with the statutes administered by the Competition Bureau Canada. The methodology described here allows Canadian producers to meet these requirements. The framework (sec. [6](#page-46-3).2) used to obtain the metrics of environmental performance (sec. 7.1 7.1) fully satisfies claim requirement nos. $1 - 6$, listed in Table [7](#page-48-0), and partially satisfies requirement no. 7, thus meeting its stated goal: that environmental claims are not only easy to understand, but that they meet a bar for accuracy, specificity, and verifiability required for making claims Canada. To meet requirement no. 8, organization(s) making the claim must ensure that the practices reflected in the parameter values proposed in a given scenario are actually being followed through by the producers.

For the present case, the two proposed alternate scenarios, described in Tables [8](#page-55-0) and [9](#page-55-1) show a clear net improvement in the distribution of environmental performance of sheep production in Ontario. Uncertainty in impact scores were also reduced in SC1/SC2 compared to BL. Producers under SC1 and SC2 can therefore be more confident about any claims they make on their life cycle impacts. A different set of alternate scenarios (with different parameters or parameter values) will, of course, produce a different set of results. But the interpretation of the relationships drawn between the proposed changes in alternate scenarios' parameter values and their effect on the environmental performance should remain unchanged: i.e., "improvements in practices specified in alternate scenarios (e.g., Table [8](#page-55-0)) has led to an *x*% improvement in the GW, ED, or WD environmental performance from typical (baseline) practices after accounting for uncertainty," where *x* is the average percent reduction of impact scores between baseline and alternate scenarios (e.g., '% Reduction' in Table [9](#page-55-1)).

For the most accurate assessment of impacts, primary data collection on all aspects of production practices must take place; an expensive and a time-consuming endeavour. The method described in this section, however, can be used to forego the need for extensive primary data from *all* participating producers making environmental claims and, consequently, reduce the time spent on auditing and verification.

8 | Conclusions & Recommendations

Environmental footprint, specifically carbon footprint, is receiving more attention from governments, industries, and consumers due to the increasing threat of climate change. Life cycle assessment (LCA) has emerged as one of the most important tools in quantifying and providing pathways for reducing the environmental footprint attributed to human activities. The capacity for consumer purchasing behaviour to mitigate greenhouse gas emissions is acknowledged, but the tools made available to businesses, especially small businesses, for making environmental claims and promote environmentally sustainable commerce are scarce. Additionally, in Canadian sectors, environmental labelling does not always incorporate life cycle thinking, potentially leading to

burden-shifting or misleading claims. Where it does, it is often applied inconsistently and opaquely.

This report estimates life cycle impacts of sheep production in Ontario and presents a framework for OSF to make environmental claims on their sheep products. A review on the current state-of-the-art on LCA of sheep farming (sec. [2](#page-17-0)) is used to create an LCA model (sec. 4) – which uses Ontario-specific primary data on sheep farming, collected specifically for this study (sec. 3) – to output life cycle impacts of sheep production in the categories of global warming, energy demand, and water depletion (sec. [5](#page-39-1)). A combination of sensitivity, uncertainty, and scenario analysis is used to create a methodology for making environmental claims on sheep products using the impact scores outputted by the LCA model (sec. 6). Finally, scenario analysis is used to demonstrate the applicability of the method in making environmental claims (sec. [7](#page-49-1)).

The use of LCA and primary foreground data in quantifying the environmental footprint for sheep production satisfies the criteria for scientific rigour, accuracy, transparency, replicability, etc., expected for making environmental claims, but considerable gaps remain. The following recommendations for further refinement are made to LCA practitioners interested in improving the scope of the current model and the framework for implementing environmental labels.

8.1. recommendations

CARBON SEQUESTRATION The LCA model, in its current state, does not incorporate the effect of carbon sequestration on the overall GW impact score. The uncertainty in currently-utilized carbon sequestration models is high, but for the agricultural sector, the global warming mitigation potential provided by soil carbon sequestration can be substantial (Smith *et al.*, [2014](#page-65-7)).

[Appendix F](#page-132-0) presents a brief overview of the methods used for estimating carbon sequestration potential from land management changes, with the expectation that it can be used to assist in incorporation of carbon sequestration into the LCA model. A preliminary, back-of-the-envelope estimation of the effects of carbon sequestration on GW impacts of Ontario sheep production, made using the ECCC ([2020](#page-61-4)) method (described in pg. 124), is shown in Table [10](#page-58-0). This estimation is made based on an assumption of a land management change in 100% of a 40-hectare outdoor farm area (average arable area for the 2[3](#page-20-0) sheep farms summarized in sec. 3) over 100 years. All other farm inputs and outputs are assumed to be constant throughout this period. The conversion of carbon sequestration potential to the GW impact score (per-functional unit) is done through eqn. [F.](#page-136-0)8 in [Appendix F.](#page-132-0)

A reduction of 2% – 10% (0.29 – 1.40 kg CO₂ eq/kg LW) in the average GW life cycle impact score is observed due to carbon storage from changes in land management or land use. Inclusion of carbon sequestration in the LCA model can highlight potential avenues for further climate change mitigation in sheep production, but further analysis, including sensitivity and uncertainty assessment, is needed.

Table 10 Change in the global warming (GW) life cycle impact score (from the average GW impact score of 13.2 kg CO , eq/kg LW, reported in Table $\frac{1}{2}$ due to carbon sequestration from various changes in land management of a 40-hectare outdoor area. Estimated using ECCC ([2020](#page-61-4)) over a 100 year timeframe

^a Coarse soil assumed

EUTROPHICATION IMPACTS Freshwater eutrophication (ET) impacts from nutrient runoff due to agricultural activities, particularly in the Ontario Great Lakes, remains a pertinent issue. The current LCA model outputs ET impact scores (using the TRACI 2.1 LCIA method (Bare, [2011](#page-60-8))) for feed production and farm operations. For the 23 farms sampled in this study, total (feed production + farm operations) ET impacts are in the range of $62 - 140$ g nitrogen eq/kg LW, 85% of which, on average, are attributed to feed production. But studies which have incorporated eutrophication in their LCAs have found that nutrient runoff from manure can be a significant source of ET impacts (Bhatt & Abbassi, [2021](#page-60-3)). On-farm nutrient balance – akin to what was done by O'Brien *et al.* ([2016](#page-64-2)) and Wallman *et al.* ([2011](#page-66-2)) – must be carried out to obtain a complete picture of the ET impacts relevant to Ontario sheep production. From a GW perspective, life cycle impacts of manure may be smaller compared to synthetic fertilization, but manure use can lead to higher source emissions of nutrients, leading to higher ET impacts and degraded water quality. Thus, consideration of ET may also lead to a different set of recommendations for benchmarking criteria of 'ideal' farming practices.

TYPE I / III / IV DECLARATIONS The intended outcome from this study is not only to encourage Canadian producers to properly utilize and take advantage of ISO type II ([2016](#page-63-8)) declarations, but to eventually implement type I ([2018](#page-63-7)) and III ([2006](#page-63-9)a) claims for business-to-consumer and business-to-business communication, respectively, of environmental labels. Producers may also consider implementing a type IV ecolabel newly proposed by Minkov, Lehmann, and Finkbeiner ([2020](#page-64-3)), which aims to combine type I and III labels and create multiple product certifications depending for business-to-business as well as business-to-consumer communication. Development and implementation of PCRs, specifically, can facilitate a more transparent comparison between multiple products' environmental performance.

OTHER SHEEP PRODUCTS Lastly, while this study focuses on sheep meat production, the model may also be used to determine life cycle impacts for Canada's growing sheep dairy or wool industry. Values of 1, 2, or 3 may be assigned to the variable 'enterprise' in the model to output life cycle results using a functional unit of either kg LW, kg wool, or kg milk, respectively (enterprise $=$ 1 is used for the current study).

The End

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A | Survey form – completed

The following scanned document, completed by a sheep farmer near Lake Timiskawing (Ontario), is a 16-page survey sent to Ontario sheep producers for this study. The statistics on Ontario sheep farming practices presented in sec. [3](#page-20-0) are based on 23 such responses obtained from sheep producers who participated in the data collection process. Phone numbers and emails were also exchanged for clarification of questions/ responses and exchanging other documents (e.g., pictures of meter readings, invoices, maps, etc.).

The survey form is comprised of the following sections:

[Appendix B](#page-86-0) presents the data (once parameterized) from all 23 survey responses.

NOTE: - Feel free to use the comments column for clarifying or further describing operational practices on farm

- Where applicable, please write down units of the inputted values (preferably in SI metric units)
- For additional clarification, contact Akul Bhatt (akul@uoguelph.ca)

JOE REPORTERING

LIVESTOCK POPULATION DATA:

Input sheep population numbers on farm

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 $\,$ 1 $\,$

MORTALITY / CULL RATE (ANNUALLY):

Input annual number of deaths, culled livestock (for further processing) numbers, and ram castration rate on farm

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OSF LCA Project Survey Form

BODY / LIVE WEIGHTS:

Input body weight distributions of sheep on farm

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SHEEP PRODUCT OUTPUTS (ANNUALLY):

Describe and quantify primary enterprise on farm and sheep products sold

s.

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APPECOS.

COUSINGS.

there the lost develop formulations and contact the contract of the monoprocessive process. PRODUCT CHORATE PROPERTY AND ANNOUNCEMENTAL SURFACE

5

 $\frac{62}{3}$

OSF LCA Project Survey Form

PRODUCT OUTPUTS FROM OTHER ANIMALS/CROPS (ANNUALLY):

Describe and quantify products sold from other animals, crops, or miscellaneous production

OSF LCA Project Survey Form

LAMBING PERIOD:

Categorize and quantify lambing characteristic on farm

платостустина-

OSF - SHEEP LCA PROJECT - APPENDICES

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OSF LCA Project Survey Form

LIVESTOCK ACTIVITY:

How do the sheep typically spend their time throughout the year? (in terms of percentage)

THE 20 ON 2004 COUNTY HIS WAY OF THE REPORT OF LOW Financiate appeals

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FEEDING / GRAZING PRACTICES OF SHEEP:

OSF LCA Project Survey Form

 $10\,$

 $\sqrt{2}$

FEEDING / GRAZING PRACTICES OF OTHER ANIMALS (IF APPLICABLE):

Describe the feeding practices of animals other than sheep

MANURE MANAGEMENT SYSTEM:

Estimated annual manure production on farm

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WANTED WWW/CENTS ARM PERSON

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MANURE MANAGEMENT SYSTEM...cont'd:

How is manure from sheep managed on farm? (in terms of percentage)

OUTDOOR FARM AREA AND FERTILIZER / WATER APPLICATION:

Input available outdoor area on farm, type/quantity of fertilizer use and water application on said area

 \overline{c}

 $\frac{7}{1}$

INDOOR AREA AND OPERATIONS:

Input available indoor area on farm, and other misc. operations

ANIMAL NEEDS (excluding feed):

Identify and quantify other needs of livestock on farm

 $\frac{72}{3}$

OSF LCA Project Survey Form

TRANSPORTATION:

attracts will be completed with?

 \sim

B | Input parameter statistical distributions

The following statistics are obtained from the primary data on Ontario-specific sheep farming practices, collected specifically for this study through surveys/questionnaires [\(Appendix A\)](#page-68-0).

Figs. [B](#page-88-0)₁ and B₂ present XY (scatter) plots for various farm input-outputs through which correlation among foreground data is visually gauged. Statistical inferences on correlation are drawn through regression analysis, however, using MATLAB (sec. [C](#page-105-0)2). Figs. B_3 B_3 and B_4 , respectively, show the Q-Q plots and boxplots for the sample data (*n* = 23) collected through surveys. These plots are used to visually assess the normality of the sample data, but the goodness of fit is assessed through the Anderson-Darling (AD) test using MATLAB (sec. [3](#page-28-0).3).

Table $\overline{B_1}$ $\overline{B_1}$ $\overline{B_1}$ lists the details on statistical distribution fitted to the sample data. Fig. $\overline{B_5}$ plots the statistical distributions (listed in Table B_1 B_1) overlaying the histogram of the sample data. Note that while the probability distribution curves exclude the outliers, the histogram includes all the sample data, including the outliers.

The description, units, and associated MATLAB variable for the parameters listed in the aforementioned figures and tables can be found in sec. C_2 C_2 .

Fig. B1 XY plots of productivity and feed-related parameters

Fig. B2 XY plots of farm infrastructure and transportation-related parameter (red data-points are outliers)

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Fig. B4 Boxplots of sample data collected from surveys
 Lambe par own
 $\frac{1}{2}$
 \frac **Adult ewesEwes per ramLambs per eweLamb mortality rateEwe mortality rateEwe cull rate**0.08800 $+$ 0.30.2802.5 \cdot $+$ 0.060.25 600 0.15 600.2 $\begin{array}{c} 2 \\ 1.5 \end{array}$ 4000.04 0.15 0.140 0.1 20020 0.05 0.02 0.05 \pm Ω **Ram cull rateBW - Adult EweBW - Adult RamBW - LambBW - Lamb weaningBW - Birth** $\overline{+}$ $\frac{5}{4.5}$ $\overline{}$ 35900.311045٠١. 3010080 4
3.5 0.240259070200.135 $\begin{array}{c} 3 \\ 2.5 \end{array}$ \mathbb{R}^{\bullet} 801560 Ω \cdot + 7030**Wool per EweWool per RamSilage %Hay %Tillable pasture %Rough pasture %**0.5T 3.50.66 6 5 4 3 2 0.4 0.81 0.81 $\begin{array}{c} 3 \\ 2.5 \end{array}$ 0.45 0.3 0.60.60.2 0.4 \overline{A} 0.4 0.2 0.1 $\begin{array}{c} 2 \\ 1.5 \end{array}$ 0.2 $_{0.2}$ \mathcal{R} $|0|$ $\overline{0}$ $\overline{0}$ T $^\bullet$ \perp **Daily Grain Intake - EweDaily Grain Intake - RamDaily Grain Intake - LambCorn %Barley %Oat %** $\begin{array}{c} 2 \\ 1.5 \end{array}$ 1.50.61.5圭 I \bullet 0.81 0.8 0.4 $\begin{array}{c} 1 \\ 0.5 \end{array}$ $\begin{array}{c} 1 \\ 0.5 \end{array}$ 0.60.6 $\begin{array}{c} 1 \\ 0.5 \end{array}$ 0.4 0.40.20.2 0.2 \Box $\overline{0}$ 0 \bot . Ω Ω Ω Ω

^bRange of values obtained from Brock *et al.* (2013), Eady *et al.* (2012), and Jones *et al.* (2014) (normal distribution assumed). These are reflected in the wool production distributions plotted in Fig. B₅ as well.

Variable name	Distribution type	Parameter value 1	Parameter value 2	Parameter value 3	AD test p -value
Daily Grain Intake - Lamb	Exponential	0.505			0.06
Corn %	Extreme Value	0.745	0.181		0.05
Barley %	Logistic	0.152	0.152		0.18
Oat %	Rayleigh	0.199			0.00
Wheat %	Birnbaum Saunders	0.004	1.904		0.13
Soybean %	Weibull	0.008	0.491		0.07
Liquid MS	Uniform	0.000	0.010		0.00
Solid storage MS	Normal	0.469	0.248		0.99
Drylot MS	Weibull	0.039	0.373		0.02
PRP MS	Weibull	0.352	0.798		0.23
Activity% - Housed ewes	Loglogistic	-1.306	0.761	3.000	0.17
Activity% - flat grazing	Gamma	0.487	0.807		0.14
Activity% - hilly grazing	Beta	0.206	3.054		0.72
Activity% - lamb fattening	Generalized Extreme Value	0.476	0.103	0.081	0.63
Single births %	Loglogistic	-1.622	0.407		0.91
Double births %	Logistic	0.569	0.097		0.98
Triple births %	Loglogistic	-2.028	0.781		0.39
Rough pasture / head	Logistic	133.071	113.354		0.21
Improved pasture / head	Gamma	0.125	795.377		0.07
Arable cropland / head	Normal	608.604	573.954		0.75
Outdoor total / head	Logistic	868.295	418.776		0.34
Indoor total / head	Loglogistic	0.641	0.769		0.60
Fertilizer / outdoor area	Weibull	187.887	0.931		0.72
Phosphate %	Generalized Extreme Value	-0.422	0.135	0.244	0.98

C | Sheep LCA model – additional details

The full LCA outputs for the LCA results presented in sec. [4](#page-30-0), LCA model code files, and instructions on executing the code can be accessed and used under the General Public License (GPL v3.0) on GitHub: github.com/akoolbhatt/ON-sheep-LCA.

The LCA results shown in sec. μ can be replicated by executing the MATLAB script sheep_L[C](#page-103-0)A_farmdata.m. Fig. C_1 shows the MATLAB-Excel interaction during code execution. Script (sheep_LCA_farmdata.m) execution will import (from the spreadsheet MATLAB_inputs_outputs.xlsx) the foreground data on sheep farming practices as well as relevant environmental factors and impact factors into the LCA model. It will also export the LCA outputs back into the spreadsheet.

The LCA model consists of eight scripts which accept 142 input parameters repre-senting farming practices and environmental factors. Sec. [C](#page-104-0)₁ contains the description of the function of these scripts. Sec. C_2 C_2 contains description, baseline values, units, and associated MATLAB variable for all 142 parameters. It also includes the sources from which environmental factor values were obtained.

c1. lca model matlab scripts

The model consists of the following MATLAB scripts:

This script package imports parameter values (representing farming practices and environmental factors) and LCIA impact factors stored in MATLAB_inputs_outputs.xlsx and stores them as MATLAB variables. The variables are used as input arguments in the LCA model (sheep_LCA_model.m), which outputs life cycle impacts in the categories of global warming (GW), energy demand (ED), and water depletion (WD).

The live script sheep_LCA_IO.mlx may be used as an example to see how input arguments in MATLAB_inputs_outputs.xlsx can be passed on to the LCA model. Model results deemed important (e.g., life cycle impacts per functional unit, total daily dry matter intake (DMI), etc.) are also tabulated at the end of this live script.

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VARIABLE NAME	PARAMETER	UNIT	COMMENTS	BASELINE	SOURCE
				VALUE	
BW_LW_ewe	BW ->LW Ewe	$\%$	% of inputted BW which translates to LW for	100%	
			ewes		
BW_LW_ram	BW ->LW Ram	$\frac{0}{0}$	% of inputted BW which translates to LW for lambs	100%	
BW_LW_lamb	BW->LW Lamb	$\%$	% of inputted BW which translates to LW for lambs	100%	
	Annual wool production her head				
wool_per_ewe	Wool per Ewe	kg wool/ewe/year	Average annual wool produced by ewe	4.8	Brock et al. (2013) , Eady et al. (2012), and Jones et al. (2014)
wool_per_ram	Wool per Ram	kg wool/ram/year	Average annual wool produced by ram	6.4	
wool_per_lamb	Wool per Lamb	kg wool/lamb/year	Average annual wool produced by lamb	$\mathbf{1}$	
	Annual milk production her head				
milk_per_ewe	Milk per Ewe	kg milk/ewe/year	Average annual milk produced by ewe	100	IPCC (2006)
	DIET INPUTS				
	Mass proportion of diet based on roughage / foraging				
P_forage_adult_ewe	Forage% - Adult Ewe	$\%$	Proportion of adult ewes' diet from foraging	77.10%	
P_forage_adult_ram	Forage% - Adult Ram	$\%$	Proportion of adult rams' diet from foraging	84.15%	
P_forage_lamb_ewe	Forage% - Lamb Ewe	$\%$	Proportion of lamb ewes' diet from foraging	58.91%	
P_forage_lamb_ram	Forage% - Lamb Ram	$\%$	Proportion of lamb rams' diet from foraging	58.84%	
	Roughage / forage type composition (by mass)				
forage_corn_silage	Silage %	$\%$	Percent of corn (maize) in roughage / forage	17%	
forage_hay	Hay %	$\%$	Percent of hay in roughage / forage	58%	
forage_tillable_pasture	Tillable pasture %	$\%$	Percent of tillable pasture in roughage / forage	16%	
forage_rough_pasture	Rough pasture %	$\%$	Percent of rough pasture in roughage / forage	9%	
	Sum Check	$\%$	Should equal 100%	100%	

 $\overline{\text{Continued on next page...}}$

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<u>Continued on next page...</u>

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D | LCA and environmental labelling

The shifting focus towards better environmental management was originally one of the main motivations behind conceptualization of life cycle assessment (LCA) in the 1970s. But LCA was intended to be an approach for businesses and policymakers to quantify and reduce the environmental impacts of industrial activities (Guinée *et al.*, [2011](#page-62-2)). Its immediate application in guiding consumer behaviour was not as successful, as its approaches (and results) were often difficult to communicate to an audience of average consumers (i.e., laypersons).^{[27](#page-116-0)} Metrics such as carbon footprint, reported using ISO standards specifically for communicating footprints (e.g., as done by Lo-Iacono-Ferreira *et al.* ([2021](#page-63-0))), satisfies the test of scientific rigour but do not always provide an intuitive assessment to consumers of their decisions' environmental implications.

In the 1980s-90s, various ecolabelling programs emerged (mostly through govern-mental bodies) to promote sustainable consumption among consumers.^{[28](#page-116-1)} During this period, the US Society of Environmental Toxicology and Chemistry (SETAC) and the International Organization for Standardization (ISO) were in the process of formalizing and standardizing LCA. The need for standardization (internationally) of environmental labelling, especially using a life cycle approach, was also recognized during these talks (Neitzel, [1997](#page-64-0); USEPA, [1993](#page-65-0), pp.7-10), leading to the creation of various international standards for making environmental claims or declarations.

It was argued that the value of environmental claims rests on the assurance that the information conveyed by a claim must be i) accurate, ii) reliable, and iii) easy to understand by the consumer(s). A set of standards for making claims must not only protect consumers from misleading claims but create fair and consistent rules for industries and businesses in all sectors to promote their products / services through environmental claims. This led to the creation of the ISO 14020 ([2000](#page-63-1)) series of standards for environmental labels and declarations (Arratia, [2017](#page-60-0); Münch, [2012](#page-64-1)).

d1. iso 14020 series for environmental labelling

ISO has categorized environmental labelling schemes into three types, described in Table D_1 D_1 , in its 14020 ([2000](#page-63-1)) 'Environmental Labels and Declarations' series. All three label types are created with the similar intent of facilitating and encouraging the demand and supply of products / services with a lower environmental footprint. ISO,

²⁷This is an ongoing discussion in the LCA community; e.g., see Klöpffer ([2014](#page-63-2), Ch.4, sec.4) for a discussion on improvements in communication of LCA to various audiences

²⁸*[EcoLogo](https://www.ecolabelindex.com/ecolabel/ecologo)* (Canada, 1988); *[EcoMark](https://www.ecolabelindex.com/ecolabel/ecomark-japan)* (Japan, 1989); *[Umweltzeichen](https://www.ecolabelindex.com/ecolabel/osterreichisches-umweltzeichen-austrian-ecolabel)* (Austria, 1991); *[EU Flower](https://ec.europa.eu/environment/archives/ecolabel/pdf/market_study/irlinfosheet.pdf)* (European Union, 1992); *[NF Environment](https://www.ecolabelindex.com/ecolabel/nf-environnement-mark-norme-francaise)* (France, 1992); *[Blue Angel](https://www.ecolabelindex.com/ecolabel/blue-angel)* (Germany, 1978); *[Nordic Swan](https://www.ecolabelindex.com/ecolabel/nordic-ecolabel-or-swan)* (Nordic countries, 1989); *[Green Seal](https://www.ecolabelindex.com/ecolabel/green-seal)* (USA, 1991)

in an effort to link environmental labelling to LCA, also requires life cycle "considerations" for all three types of labels (although only type III declarations require ISO 14040 ([2006](#page-63-3)b) standard LCA). Type I and II environmental declarations, communicated via symbols or texts, are targeted towards consumers in a retail environment. Type III declarations, called environmental product declarations (EPDs), are created for industry-to-industry exchanges to convey the life cycle environmental loads associated with products through data sheets using well-defined product category rules $(PCRs)^{29}$ $(PCRs)^{29}$ $(PCRs)^{29}$ and LCA. Type III EPDs, unlike type I and II claims, require the use of ISO 14040 ([2006](#page-63-3)b) standard LCA to meet the criteria of 'science-based' and 'comparability' (Rubik & Frankl, [2017](#page-65-1)).

Type I labels are awarded to products which fulfill certain environmental criteria as verified by independent (third party) governmental or private organizations accredited by the ISO. Businesses wishing to employ type I schemes must comply with the official standards set by the governing bodies (which follow requirements specified in ISO ([2018](#page-63-4))) before they can use the associated symbols (e.g., *EcoLogo* in Canada, *Blue Angel* in Germany, *Energy Star* for appliances and electronics, etc.) on their products. Type I claims can thus also be classified as binary pass-fail systems, where producers must only meet the threshold set by the bodies and (often) have no incentives for improvement beyond the threshold (Minkov, Lehmann, & Finkbeiner, [2020](#page-64-2)). Type I claims, due to their requirement of ecolabelling bodies, can also pose a barrier to sectors for which governing bodies have not created criteria; e.g., ecolabelling bodies in Canada (Government of Canada, [2022](#page-62-3)b) do not currently have a certification program for Canadian producers in the agrifood sector reducing the GHG emissions of their products through process improvement or better land management (carbon sequestration). Type II labels were created for such instances.

Type II environmental declarations are any claims 'self-declared' by manufacturers or producers, in which the claimant(s) can set their own scope and benchmarking criteria for environmental performance without prior approval from an independent body. Self-declared environmental claims made by a company can be difficult to verify or substantiate, and – if implemented poorly – prevent consumers from making informed purchasing decisions. In an effort to minimize the risks of companies using self-declared environmental claims to mislead consumers ("greenwashing"), ISO 14021 ([2016](#page-63-5)) includes requirements on transparency, verifiability and specificity for claims to be categorized as type II (e.g., making ambiguous claims such as "green", "environmentally friendly", "sustainable", etc. is prohibited). ISO also puts the onus on government bodies to prosecute companies making misleading type II claims; *Competition Bureau Canada* serves this purpose in Canada (see the section below).

²⁹See Ingwersen *et al.* ([2013](#page-62-4)) for PCR development guide, and IFIF and FEFENA ([2015](#page-62-5)) for an example of a PCR for livestock feed products in accordance with LEAP (sec. [4](#page-31-0).1)

Table D1 Three types of environmental labels / declarations under ISO 14020 ([2000](#page-63-1)) series

d2. type ii environmental claims in canada

Type II claims, due to their low barrier of entry, have become popular, particularly in Europe (Rubik & Frankl, [2017](#page-65-1), pp.75–77, 164) and Asia (Lee & Uehara, [2003](#page-63-7), pp.96–123). In North America, however, implementation of self-declared environmental claims in consumer goods is sporadic (Curran, [2012](#page-61-2), Ch.22).^{[30](#page-119-0)} For Canada, data on consumer perception, trust, and purchasing behaviour regarding environmental claims is also underrepresented (relative to Europe) in the literature. There is a paucity of resources available for producers, specifically small businesses, wishing to engage in 'green marketing'. The sole Canadian guide for self-declared environmental claims available to Canadian producers is the Canadian Standard Association's (CSA's) *Environmental claims: a guide for industry and advertisers* (CSA, [2008](#page-61-3)).

The CSA ([2008](#page-61-3)) guide was created as a "best practice guide" for the application of ISO 14021 in the Canadian marketplace and to assist industries and advertisers making type II self-declared environmental claims in complying with the Canadian Competition Act, $3¹$ the Consumer Packaging and Labelling Act, $3²$ and the Textile Labelling Act.^{[33](#page-119-3)} The guide was created to i) decrease the risk of communicating misleading environmental claims, ii) provide an incentive for producer to improve environmental performance, and iii) increase opportunities for consumers to purchase products with a lower environmental footprint.

Although the guide does explicitly state that, "if the principles and specific requirements of [ISO 14021]. . . are complied with, it is *unlikely* [emphasis added] that environmental claims. . . would raise concerns under the statutes administered by the Competition Bureau", the guide itself is not a regulation. It is intended to serve as a proactive measure for businesses to avoid making misleading – and potentially law-breaking^{[34](#page-119-4)} – environmental claims. It does not relate the ISO 14021 requirements to the legal standards that apply to misleading environmental claims prosecuted by the Bureau. The Canadian Bar Association (CBA, [2007](#page-61-4)), in its comment on the final draft of CSA ([2008](#page-61-3)), also raised concerns about vague definitions of "preferred" or "discouraged" claims, unclear comments on the nature of proof required to substantiate environmental claims, and lack of clarity on how strictly the Competition Bureau enforces prosecution of claims that the guide "discourages". CBA concludes by stating that the CSA ([2008](#page-61-3)) report is better described as, "a best practices document, rather than a 'guide' or 'guideline'."

Despite these ambiguities, the CSA ([2008](#page-61-3)) report nonetheless remains a valuable guide for producers to reduce the risk of making unwarranted environmental claims.

³⁰Which is not to say that environmental labels in North America do not exist. Meléndez ([2010](#page-63-8)) found 171, 64, and 161 ecolabels approved in Canada, Mexico, and the US, respectively; but the vast majority of them, especially in the agrifood sector, do not incorporate life cycle considerations

³¹[Competition Act: R.S.,](https://laws.justice.gc.ca/eng/acts/C-34/) 1985, c. C-34, s. 1R.S., 1985, c. 19 (2nd Supp.), s. 19 (current to Nov. 2022)

³²[Consumer Packaging and Labelling Act:](https://laws.justice.gc.ca/eng/acts/C-38/index.html) 1970-71-72, c. 41, s. 1 (current to Nov. 2022)

³³[Textile Labelling Act: R.S.](https://laws.justice.gc.ca/eng/acts/t-10/) 1985, c. 46 (1st. Supp.), s. 1 (current to Nov. 2022)

³⁴Specifically as they apply to the three aforementioned acts; see Government of Canada ([2022](#page-62-7)a) for the Bureau's stance on "greenwashing"

The guide was archived by the Competition Bureau in Nov. 2021 and may not reflect its latest standards, but to date, it remains one of the *only* comprehensive resources freely available to Canadian businesses for making type II claims. For further assurance, industries may also seek a binding written opinion on any proposed environmental claim(s) through the Bureau's Program of Advisory Opinion.[35](#page-120-0)

Currently, any environmental claim which does not require independent verification falls under a type II claim, and the scope given for type II claims by ISO 14021 ([2000](#page-63-1)) is wide (Minkov, Lehmann, Winter, & Finkbeiner, [2020](#page-64-3)); agruably too wide for businesses to independently make environmental claims which would lead to outcomes desired of ecolabelling (i.e., more sustainable products should be promoted; "greenwashing" should be deterred; etc.). Type II claims – due to their self-declared nature – are easy to implement, particularly for small businesses, but there is a higher chance of their implementation being error-prone, as individual producers may have differing interpretations of the principles specified by ISO regarding type II claims. Furthermore, a point of ambiguity regarding consideration of product life cycle in type II claims still remains: the few examples of type II claims found in literature do not always incorporate life cycle thinking despite the requirement of 'life cycle considerations' explicitly stated in ISO 14021 ([2000](#page-63-1)) and CSA ([2008](#page-61-3)).^{[36](#page-120-1)}

Canadian small producers wishing to make self-declared environmental claims, with or without LCA, must contend with these complexities. This difficulty is further compounded by an absence of case studies which showcase a proper implementation of type II environmental claims and their enforcement by authorities, especially in a Canadian context. By extension, it is also difficult to find a framework for producers to create environmental benchmarking criteria and potentially form a ground-up, independent organization for making certified type I or III claims for their own sectors.

³⁵See *[Competition Bureau Fee and Service Standards Handbook for Written Opinions](https://ised-isde.canada.ca/site/competition-bureau-canada/en/how-we-foster-competition/education-and-outreach/publications/competition-bureau-fee-and-service-standards-handbook-written-opinions)* for more information

 $3⁶$ The ambiguity on 'life cycle consideration' was another issue brought forward by CBA ([2007](#page-61-4)) in their critique of the CSA ([2008](#page-61-3)) document

E | Sensitivity / uncertainty modelling Additional details

The full LCA outputs for the LCA results presented in sec. [7](#page-49-0), LCA model code files, and instructions on executing the code can be accessed and used under the General Public License (GPL v3.0) on GitHub: github.com/akoolbhatt/ON-sheep-LCA.

The sensitivity / uncertainty results shown in sec. 7 can be replicated by executing the scripts sheep_LCA_RSV.m and sheep_LCA_MC.m in MATLAB. Fig. E_1 E_1 shows the MATLAB-Excel interaction during code execution. Executing sheep_LCA_RSV.m will import (from the spreadsheet MATLAB_inputs_outputs.xlsx) the baseline parameter values for foreground data on sheep farming practices as well as relevant environmental factors, export the RSV sensitivity outputs back into the spreadsheet, and plot the sensitivity graphs. Executing sheep_LCA_MC.m will import the statistical distributions of all parameters into the LCA model for uncertainty analysis, export the LCA outputs back into the spreadsheet, and plot the dispersion of the impact scores.

Table E_1 E_1 lists the statistical distribution of the environmental factors used for uncertainty analysis. The statistical distributions for the foreground primary data collected and analyzed in sec. 3 are presented in Table B_1 B_1 .

Fig. E_2 E_2 shows the one-at-a-time (OAT) sensitivity of "population / products" input parameter category (as illustrated in Fig. [4](#page-32-0)) on global warming (GW) impacts. See the document OAT_sensitivity_figures.pdf (on GitHub) for the OAT sensitivity graphs in all five parameter categories and all three impact categories.

Table E_2 E_2 lists the parameter Relative Sensitivity Value (RSV) on total life cycle impacts. See the Excel worksheet MATLAB_RSV_Output in MATLAB_inputs_outputs.xlsx for RSV results breakdown in all the impact categories by life cycle phase.

Fig. E_3 E_3 presents the impact dispersion and descriptive statistics of life cycle impacts for the three scenarios discussed in sec. [6](#page-45-0). See the worksheet MATLAB_MC_Output in MATLAB_inputs_outputs.xlsx for the LCA outputs of all 10,000 MC simulations. The script sheep_LCA_MC.m may also be modified to output the uncertainty in intermediary LCA outputs (e.g., net energy (NE) requirements, as presented in Table [6](#page-43-0)).

The description, units, and associated MATLAB variable for the parameters listed in the aforementioned figures and tables can be found in sec. C_2 C_2 .

Environmental factor Distribution type Parameter value + Parameter value 3 Parameter value 3 Source

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Table E2 Relative sensitivity value (RSV) of input parameters on total impacts. Blank values imply that the parameter does not have an effect on the impact category

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Input parameter	Relative sensitivity value (RSV) - Total impacts			
	Global warming (GW)	Energy demand (ED)	Water depletion (WD)	
Energy - forage/roughage	-0.17	-0.14	-0.05	
Energy - Grain concentrate	-0.08	-0.07	-0.03	
N content - silage	0.01			
N content - hay	0.02			
N content - Tillable pasture	0.02			
N content - Rough pasture	0.01			
N content - Corn	0.02			
N content - Barley	0.01			
N content - Oat	0.01			
N content - Wheat	0.00			
N content - Soybean	0.00			
Liquid MS				
Solid storage MS	0.04			
Drylot MS	0.02			
PRP MS	0.04			
N content in Meat	-0.02			
N content in Wool	0.00			
N content in Milk	-0.01			
Liquid MCF				
Solid storage MCF	0.01			
Drylot MCF	0.00			
PRP MCF	0.01			
Urinary Energy	0.00			
Ash content	0.00			
Bo	0.02			
Nitrogen Excr. Rate				
Liquid EF3				
Solid EF3	0.02			
Drylot EF3	0.02			
PRP EF3	0.03			
%N vol. - liquid MS				
%N vol. - solid MS	0.00			
%N vol. - drylot MS	0.00			
%N vol. - PRP	0.01			
EF ₄	0.01			

Table E2 – *Continued from previous page*

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Input parameter	Relative sensitivity value (RSV) - Total impacts		
	Global warming (GW)	Energy demand (ED)	Water depletion (WD)
CH4 conversion - Adult sheep	0.24		
CH4 conversion - Lambs	0.17		
Farm area - Rough			
Farm area - Improved			
Farm area- Arable cropland	0.15	0.31	0.07
Farm area - indoors	0.02	0.03	0.01
Shed/barn lifespan	-0.02	-0.03	-0.01
Fertilizer application rate	0.10	0.17	0.07
Phosphate (P) fertilizer	0.01	0.04	0.02
Potassium (K) fertilizer	0.00	0.01	0.00
Nitrogen (N) fertilizer	0.08	0.12	0.05
Lime	0.00	0.00	0.00
Water intake, sheep	0.00	0.00	0.11
Water intake, lamb	0.00	0.00	0.11
Water intake, misc.	0.00	0.00	0.01
Electricity consumption	0.01	0.06	0.04
Heating fuel consumption	0.00	0.00	0.00
Diesel consumption	0.04	0.12	0.00
Diesel heating value	0.04	0.12	0.00
bedding straw - sheep	0.01	0.02	0.06
bedding straw - lamb	0.01	0.02	0.07
Plastic usage	0.01	0.05	0.00
#ewes transport	0.00	0.00	0.00
#rams transport	0.00	0.00	0.00
#lambs transport	0.00	0.00	0.00
Livestock transport dist.	0.00	0.00	0.00
%grain transported	0.00	0.01	0.00
Grain transport dist.	0.00	0.01	0.00
%fertilizer transported	0.00	0.00	0.00
Fertilizer transport dist.	0.00	0.00	0.00
Other transport mass	0.00	0.00	0.00
Other transport dist.	0.00	0.00	0.00
Meat (LW) - protein content	0.26	0.26	0.26
Wool - protein content	-0.25	-0.25	-0.25

Table E2 – *Continued from previous page*

Fig. E3 Dispersion of life cycle impacts in global warming (GW), energy demand (ED), and water depletion (WD) using Monte Carlo (MC) uncertainty propagation (10,000 simulations) for all three scenarios discussed in sec. 7 . The vertical line on the histogram indicates the location of the mean; numbers on top of the line display the mean (standard deviation) values. The table lists descriptive statistics for the histograms

F | Carbon sequestration modelling Overview

Livestock LCA studies often do not incorporate the impact of soil carbon stock changes on the carbon footprint of their production, as there is a lack of consensus on accuracy of methods used to predict changes in soil carbon. Despite this uncertainty, soil carbon sequestration is suspected to be a critically important process for accurately evaluating the global warming potential of agricultural activities.

The following sections provide a brief overview of some existing methods for estimating changes in soil carbon storage, including methods prescribed by the IPCC and the ECCC. A comparison of soil carbon estimations among these two methods is also provided.

INTRODUCTION

Soils have the ability to sequester ∼20,000 Mt of carbon over a period of 25 years (more than 10% of all GHG emissions) (FAO, [2017](#page-62-8)).The inclusion of carbon sequestration for GHG estimations of ruminant supply chains has been proposed by multiple organizations (ECCC, [2020](#page-61-5); FAO, [2016](#page-61-6); IPCC, [2006](#page-62-9); UECBV, [2019](#page-65-2)). A brief review of the literature indicates that there are various mathematical models for quantifying the carbon sequestration potential of grasslands and changes in crop management practices. Soussana *et al.* ([2010](#page-65-3)), for example, uses a mass balance of carbon fluxes for estimating the annual changes is soil carbon in managed grasslands. The mass balance considers the exchange of trace gases $(CO_2, CH_4,$ and VOCs) within the atmosphere, carbon inputs from manure, emissions from fires, export of farm products, leaching of carbon from soil, and lateral losses of carbon from erosion. Soussana *et al.* ([2010](#page-65-3)) suggested the following relationship be used to estimate the net carbon storage (*NCS*):

$$
NCS = (F_{CO_2} - F_{CH_4} - F_{VOC} - F_{fire})
$$

+ $(F_{manure} - F_{harvest} - F_{animal-products})$ (F.1)
- $(F_{leach} + F_{erosion})$

where *F* represents the carbon flux from each activity specified by the subscript. The obvious disadvantage of this method is the need for direct measurements of site-specific carbon fluxes and the frequency with which measurements must be taken. Soussana *et al.* ([2010](#page-65-3)) acknowledge the need to collect data annually in order to understand changes in soil carbon over the course of years or decades.

Vleeshouwers and Verhagen ([2002](#page-66-1)), a study on European agricultural land use, used the CESAR (Carbon Emission and Sequestration by AgRicultural land use) model to assess the average annual sequestration potential and emission potential of grasslands and arable land, respectively, across numerous sites in Europe between the years of 2008 and 2012. The CESAR model is relatively complex, and it can be used to simulate changes in the soil carbon of plant production systems, taking into consideration crop species, crop yields, climate, and soil characteristics. The study found that, under 'business as usual' circumstances, the conversion of arable land to grassland offered an average carbon flux of 1.44 t C/year/ha to the soil, averaged over Europe for the period of 2008 – 2012. While this study concluded that grasslands are generally effective for sequestering carbon, it also recognized the need to understand the long-term carbon sequestration potential of grasslands and other land uses.

An alternative approach to quantifying carbon sequestration is offered by Petersen *et al.* ([2013](#page-64-4)), in which the C-Tool, a soil carbon turnover simulation tool, is used in conjunction with the Bern Carbon Cycle Model. This method was used to compare the changes in soil carbon and generation of $CO₂$ that would occur from removal of straw from agricultural soils (soybean production) for bioenergy use and leaving the straw on the field. It found a reduction of GHG emissions of ∼10% over 100 years. The study also concluded that the choice of time perspective in modelling carbon sequestration

had a large effect on the LCA impact score and recommended that a 100-year time perspective be used for LCA studies.

The IPCC ([2006](#page-62-9))^{[37](#page-134-0)} and ECCC ([2020](#page-61-5)) documents, heavily used in the creation of the LCA model for this study, also offer methods for quantifying carbon sequestration. Both these organizations' methods are intended to compute soil carbon stock changes over time after land use or land management changes occur, be it a change in crop management practices or the conversion of existing natural habitat to cropland.

ipcc method

The IPCC method, found in vol.4, Ch.2 of Eggleston ([2006](#page-61-7)), estimates annual changes in soil carbon by considering the difference in the expected equilibrium soil carbon stocks prior to and after a change in land management. Equilibrium soil carbon stocks are calculated with consideration of the native soil properties, existing land use, management practices, and input of organic matter. The IPCC method operates under two assumptions that set it apart from other soil carbon models: i) soil carbon stocks transition to a new state of equilibrium in a linear fashion; however, literature supports the supposition that changes in soil carbon between equilibria are characterized by curvilinearity (Janzen, [1998](#page-63-9)); and ii) a new state of equilibrium is reached 20 years after the land use change has taken place, which has a direct impact on the magnitude of the expected annual carbon flux. It is commonly asserted, however, that it can take over 100 years in some scenarios to achieve equilibrium after a land use change occurs. Petersen *et al.* ([2013](#page-64-4)) recommend using a 100-year time perspective, and they also anticipate that the IPCC method may not describe soil loss adequately in the long-term.

Using the IPCC method, the equilibrium carbon stock of mineral soils can be estimated to be:

$$
SOC = \sum_{c,s,i} \left(SOC_{REF_{c,s,i}} \cdot F_{LU_{c,s,i}} \cdot F_{MG_{c,s,i}} \cdot F_{I_{c,s,i}} \cdot A_{c,s,i} \right)
$$
 (F.2)

where *SOC* is the soil organic carbon stock; *SOCREF* is the reference (or default) organic carbon stock; *FLU* is the stock change factor for a particular land use; *FMG* is the stock change factor for management regime; F_I is the stock change factor for input of organic matter; *A* is the area of the land undergoing land use change; *c* represents climate zones; *s* represents soil types, and *i* represents the set of management systems present. Eqn. F_2 can be used to calcualte the expected soil carbon stocks under equilibrium conditions for pre-change and post-change land use. The annual carbon flux between equilibria can then be calculated to be:

$$
\Delta C_{mineral} = \frac{SOC_0 - SOC_{(0-T)}}{D}
$$
 (F.3)

³⁷Subset of Eggleston ([2006](#page-61-7))

where *SOC*(0−*^T*) is the soil organic carbon stock at the beginning of the inventory time period (prior to the land use change); *SOC*⁰ is the soil organic carbon stock in the last year of an inventory time period (after the land use change); *D* is the default time period for the transition between equilibrium (assumed to be 20 years by the IPCC); ∆*Cmineral* is the annual change in carbon stocks in mineral soils. This change in soil carbon can be directly converted to the mass flux of $CO₂$ by multiplying the change in carbon stock by the ratio of molar masses of CO2 and C:

$$
\Delta CO_2 = -\frac{44}{12} \cdot \Delta C_{mineral} \tag{F.4}
$$

where ΔCO_2 is the resultant total mass flux of CO_2 . The sign of the flux is important: a decrease in soil carbon storage generates an increase in atmospheric $CO₂$. Despite its unconventional assumptions, the IPCC method provides a straightforward set of formulae for quantifying changes in soil carbon. It should also be noted that the use of this method would constitute as a tier 1 approach for quantifying soil carbon changes unless additional information is acquired on stock change factors and reference stocks for native Ontario soil.

eccc method

ECCC ([2020](#page-61-5)) does not offer a single method for computing differences in soil carbon storage. Instead, ECCC used simulations with the Century Model to form empirical curvilinear (first-order decay) equations for the prediction of soil carbon changes after the conversion of grasslands and forest to cropland. The Century model was also used to derive an empirical equation for changes in soil carbon with changes in cropland management practices. These equations also predict that new equilibria are often reached more than 100 years after land use changes occur. For example, their Century Model simulations for the conversion of forest to cropland found that only about 25% of carbon losses occurred in the first 20 years and about 90% of carbon losses occur within 100 years. Eqns. [F.](#page-135-2)5, F.6, and F.7 are the empirical equations for soil carbon changes due to land management changes (i.e., changes in tilling practices), grassland conversion to cropland, and forest conversion to cropland, respectively:

$$
\Delta C_{LMC}(t) = \Delta C_{LMC_{max}} \cdot \left(1 - e^{-kt}\right)
$$
 (F.5)

$$
\Delta C(t) = 0.28 \cdot SOC_{agric} \cdot \left(1 - e^{-0.12t}\right) \tag{F.6}
$$

$$
\Delta C(t) = 0.284 \cdot SOC_{agric} \cdot \left(1 - e^{-0.0262t}\right) \tag{F.7}
$$

where ∆*CLMC*(*t*) is the change in soil organic carbon due to land management change; ∆*CLMCmax* is the maximum possible change in soil organic carbon due to land management change (dependent on land management change and zone); ∆*C*(*t*) is the change in soil organic carbon *t* years after land conversion; *k* is the rate constant (dependent on land management change and zone); *SOCagric* is the soil carbon of agricultural soil

at a maximum depth of 30 cm (values found in ECCC ([2020](#page-61-5), Table A3.5-9)); and *t* is the time since the land management change has occurred. The coefficients 0.28 and 0.284 in eqns. [F.](#page-135-1)6 and [F.](#page-135-2)7, respectively, represent the proportion of maximum soil carbon loss from land conversion; and the coefficients 0.12 and 0.0262 in eqns. [F.](#page-135-2)6 and F.7, respectively, represent the rate constant (y⁻¹) for the decay. Canada-specific coefficient values for eqn. [F.](#page-135-0)5 can be found in ECCC ([2020](#page-61-5), Table A3.5-8). Conversion of ∆*C* to ΔCO_2 can be done through the molar mass ratio (eqn. [F.](#page-135-3)4).

Eqn. F_5 can be utilized to predict changes in soil carbon after any change in tilling practices, either more or less intensive. It should be noted, however, that the ECCC equations only calculate the change in soil carbon after conversion to cropland. It is unknown whether the same method can be used to directly predict the carbon sequestration potential of converting cropland back into grassland or forest overtime. If it can be safely assumed that the magnitude of the change in soil carbon stocks between two states of equilibrium is the same regardless of which state occurred first, the maximum change in soil carbon can be used to calculate annual $CO₂$ emission or sequestration.

Two important advantages of the ECCC method are i) their consideration of curvilinearity over a longer 100-year timespan, and ii) the fact that these empirical relationships were specifically formulated to represent conditions of Canadian soil. Thus, the ECCC method may be more applicable for the current study compared to the alternatives.

Carbon sequestration per functional unit

Once a method for calculating carbon sequestration potential is chosen, it is necessary to determine how these impacts will be allocated per functional unit. Based on the literature reviewed, it is reasonable to expect that a time-perspective of $20 - 100$ years can be used to annualize emissions or sequestration potential. These impacts can then be divided by the annual production of the functional unit. Assuming that kg live weight (LW) is the functional unit, the resultant increase or reduction in the global warming impact score from *N* land management or land use changes over *T* years can be estimated to be:

$$
I = \frac{1}{T} \int_{t=1}^{T} \frac{\sum_{i=1}^{N} (\Delta CO_{2_i}(t) \cdot A_i)}{P(t)} dt \approx \sum_{t=1}^{T} \frac{\sum_{i=1}^{N} (\Delta CO_{2_i}(t) \cdot A_i)}{P(t)}
$$
(F.8)

where I [kg $CO₂$ eq/kg LW] is the resultant global warming impact score attributed to carbon sequestration potential; ΔCO_2 [kg CO₂/ha/y] is the CO₂ mass flux from carbon sequestration; *A* [ha] is the land area; and *P* [kg LW/y] is the annual product output.

COMPARISON OF ΔC using eccc and ipcc

A preliminary comparison between the IPCC and the ECCC methods was performed to determine how differently each method predicts changes in soil carbon. Three scenarios were modelled: management change from intensive tillage to no tillage, land use change from forest to cropland, and land use change from grassland to cropland. Tables F_1 F_1 and F_2 list the values used for each method, selected to reasonably represent conditions that could be found in Ontario. Chs. $4, 5,$ and 6 (of vol. 4) in Eggleston ([2006](#page-61-7)) were consulted for the F_{LU} F_{LU} , F_{MG} , and F_I values in Table F_2 . It should be recognized that changes in these input parameters may result in modest variations in the reported changes in soil carbon.

Fig. [F](#page-138-0)1 shows the comparison of changes in soil carbon storage between the ECCC and the IPCC methods after significant land management or land use changes have occurred. In all scenarios, the IPCC method overestimates the change in soil carbon storage over a premature equilibrium time (20 y) compared to the ECCC method. The ECCC method shows that both these assumptions do not hold true when curvilinearity is taken into account.

Table F1 ECCC ([2020](#page-61-5)) values for estimating change in carbon stocks

		$C_{LMC_{max}}$	SOC_{agric}
Land Use/Management Change [/year]		[Mg/ha]	[Mg C/ha]
Intensive till \rightarrow No till	0.025^{a}	5°	
Forest \rightarrow cropland			77°
Grassland \rightarrow cropland			77 [°]

^a Decay constant for East Central Canada

^b Maximum change for East Central Canada

^c Medium cropland soil

Land Use	SOC_{REF} [t C/ha]		F_{LU} $\begin{bmatrix} - \end{bmatrix}$ F_{MG} $\begin{bmatrix} - \end{bmatrix}$	F_I [-]
Intensive Till	95.0^{a}	0.69 ^b	1.00 ^c	1.00 ^d
No Till	95.0 ^a	0.69 ^b	1.15^{e}	1.00 ^d
Grasslands	95.0 ^a	1.00 ^t	0.95^8	1.00 ^h
Forest	95.0 ^a	1.00 ¹	1.00 ¹	1.00 ¹

Table F2 IPCC ([2006](#page-62-9)) values for estimating change in carbon stocks

 a Soils with high activity clay – cold, temperate, and moist climate

^b Long-term cultivation in a moist, temperate climate

^c Substantial soil disturbance

^d Crop residue is returned to the field, or manure is added

^e Direct seeding in moist, temperate climate

^f All permanent grassland has an FLU factor of 1.00

^g Moderately degraded grassland receiving no management inputs

h Improved Grassland where no additional management inputs are used

ⁱ All stock change factors are 1.00 for forest

Fig. F1 Comparison of change in soil carbon storage between the ECCC and the IPCC methods from land management changes of intensive tilling (IT) to no tilling (NT), forest (F) to cropland (C), and grassland (G) to cropland (C)

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