

A review of indirect N₂O emission factors from agricultural nitrogen leaching and runoff to update of the default IPCC values

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1 **Title:** A review of indirect N₂O emission factors from agricultural nitrogen leaching and
2 runoff to update of the default IPCC values

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19 **Abstract**

20 Indirect N₂O emissions from agricultural nitrogen (N) leaching and runoff in water
21 bodies contribute significantly to the global atmospheric N₂O budget. However, considerable
22 uncertainty regarding this source remains in the bottom-up N₂O inventory. Indirect N₂O
23 emissions factor associated with N leaching and runoff (EF₅; kg N₂O–N per kg of NO₃[–]–N)
24 incorporate three components for groundwater and surface drainage (EF_{5g}), rivers (EF_{5r}), and
25 estuaries (EF_{5e}). The 2006 IPCC default EF₅ value was based on a small number of studies
26 available at the time. Here we present the synthesis of 254 measurements of EF₅, dissolved
27 N₂O, and nitrate from 106 studies. Our results do not support the further downward revision
28 of EF_{5g} by the IPCC and suggest an upward revision of EF_{5g} of 0.0060. The emission factors
29 for groundwater and springs (0.0079) was higher than that for surface drainage (0.0040). The
30 emission factor for lakes, ponds, and reservoirs was 0.0012, whereas that for rivers was
31 0.0030, and a combined EF_{5r} was 0.0026. Estimated EF_{5r} and EF_{5e} (0.0026) values from the
32 study were close to the current IPCC default values (0.0025 each). We estimated an updated
33 default EF₅ value of 0.01 for the refinement of IPCC guidelines.

34

35 **Capsule**

36 We summarized 254 field datasets and estimated indirect N₂O emission factor from leaching
37 and runoff of agricultural N (EF₅) of 0.01, higher than IPCC 2006 default EF (0.0075).

38

39 **Keywords:** Emission factor; Global warming; IPCC methodology; Nitrate leaching; Nitrous
40 oxide

41 **Introduction**

42 Nitrous oxide (N₂O) is a long-lived (approximately 121 years) and powerful greenhouse
43 gas with approximately 265 times the global warming potential of carbon dioxide (CO₂) on a
44 100-year time horizon (IPCC, 2014). Additionally, N₂O is a major source of stratospheric
45 nitrogen oxides (NO_x), which are involved in destroying the stratospheric ozone layer.

46 Nitrous oxide has thus been considered a primary ozone-depleting substance (Ravishankara
47 et al., 2009). The current atmospheric concentration of N₂O has increased by 20% compared
48 with that during the preindustrial era (270 parts per billion (ppb)) with a steady increase of
49 0.73 ppb year⁻¹ over the last three decades (IPCC, 2014).

50 The major cause of the increase in atmospheric N₂O concentrations is human activities,
51 most of which are closely associated with food production for a growing human population
52 (Syakila and Kroeze, 2011; Reay et al., 2012). Agriculture has therefore been acknowledged
53 as the largest anthropogenic source of N₂O and accounts for about 60% of the total
54 anthropogenic emissions (Ivens et al., 2011; Syakila and Kroeze, 2011). N₂O emissions from
55 agriculture have increased mainly as a result of the widespread use of nitrogenous fertilizers
56 in agricultural lands and the increase in animal production (Reay et al., 2012; Bouwman et al.,
57 2013a). Agricultural N₂O emissions are likely to continue to rise with the need to increase
58 food production to feed the increasing human population in the coming decades (Mosier and
59 Kroeze, 2000; Galloway et al., 2008; Davidson, 2009; Reay et al., 2012).

60 Agricultural activities have strongly altered nitrogen (N) cycles. Nitrogen in excess of
61 plant and animal needs may have a greater chance of transferring to the atmosphere and
62 aquatic ecosystems thus the addition of agricultural N can result in increasingly N-saturated
63 terrestrial ecosystems (Peterson et al., 2001; Galloway et al., 2008; Mulholland et al., 2008;
64 Keuskamp et al., 2012). Emissions of N₂O from agriculture comprise direct N₂O emissions
65 from agricultural land, direct N₂O emissions from animal production, and indirect (off-site)

66 N₂O emissions derived from N originating from agricultural systems (Mosier et al., 1998;
67 Syakila and Kroeze, 2011).

68 Indirect N₂O emissions comprise emissions from agricultural N leaching and runoff,
69 atmospheric deposition of reactive N, and disposal of human sewage. N leaching and runoff
70 is the largest component of the indirect N₂O budget, which is also the largest source of
71 uncertainty in the bottom-up inventory (Mosier et al., 1998; Syakila and Kroeze, 2011;
72 Turner et al., 2015). An influential factor determining indirect N₂O emissions from N
73 leaching and runoff is the fraction of N leached into aquatic ecosystems (Frac_{LEACH}).
74 Approximately 30% of N inputs in agriculture are lost by leaching and runoff; therefore,
75 indirect emissions resulting from this pathway are a globally significant N₂O source (Mosier
76 et al., 1998; Well et al., 2005; IPCC, 2006). The specific N₂O emission factor for N leaching
77 and runoff (EF₅, the proportion of N loading converted to N₂O in aquatic ecosystems) is
78 another important determinant for estimating indirect N₂O emission with the bottom-up IPCC
79 methodology (Mosier et al., 1998; Davidson, 2009; Reay et al., 2012).

80 The EF₅ is derived separately for groundwater and surface drainage (EF_{5g}), rivers (EF_{5r}),
81 and estuaries (EF_{5e}) according to the IPCC guidelines (Mosier et al., 1998; IPCC, 2006). The
82 derivation of each component of EF₅ involves a multi-step set of assumptions about the
83 nitrification and denitrification in water bodies (Nevison, 2000). Mineral N in water bodies
84 affected by agricultural N is primarily in the form of NO₃⁻-N. EF_{5g} is an empirical parameter
85 and can be estimated from the ratio of dissolved N₂O-N to NO₃⁻-N (Mosier et al., 1998).
86 The default IPCC EF_{5g} value was reduced from 0.015 (kg N₂O-N kg⁻¹ NO₃⁻-N) in the 1997
87 guidelines (IPCC, 1997) to 0.0025 in the 2006 guidelines (IPCC, 2006) based on reviews and
88 field studies (Hiscock et al., 2002, 2003; Reay et al., 2004, 2005; Sawamoto et al., 2005). In
89 the 1997 IPCC guidelines, default values of EF_{5r} and EF_{5e} were both estimated based on
90 assumptions regarding the fraction of N nitrified, proportion of N denitrified, and N₂O yields

91 during these two processes (IPCC, 1997; Mosier et al., 1998). IPCC (2006) proposed a
92 reduction in the default EF_{5r} value from 0.0075 to 0.0025 based on two field studies (Dong et
93 al., 2004; Clough et al., 2006), whereas the default EF_{5e} value remained at 0.0025 owing to a
94 lack of data. Nonetheless, the default EF_5 values issued in 2006 were based on a small
95 number of studies available at the time and are therefore associated with large uncertainty.

96 Indirect emissions of N_2O from lakes, ponds, and reservoirs affected by agricultural N
97 leaching and runoff are also a source of N_2O (Outram and Hiscock, 2012), but they have not
98 been included in IPCC guidelines. The exclusion of these water bodies from the landscape is
99 a major limitation of the IPCC method (Baulch et al., 2012) and neglecting these N_2O
100 emissions may result in serious uncertainties in the calculation of regional N_2O budgets, at
101 least within lake-rich landscapes (Huttunen et al., 2003; Liu et al., 2011; Xia et al., 2013).
102 The uncertainty is also partly linked to ambiguities in the classification of different water
103 bodies (Beaulieu et al., 2008; Baulch et al., 2012). Some water bodies predominantly
104 influenced by non-agricultural N (atmospheric N deposition, human sewage, and wastewater
105 treatment plants) may have been included in the estimate of EF_5 in the current IPCC
106 guidelines (Nevison, 2000; Hiscock et al., 2003; Sawamoto et al., 2005). Previous studies
107 have reported that current default EF_5 may either overestimate (Reay et al., 2005; Hama-Aziz
108 et al., 2017) or underestimate (Beaulieu et al., 2011; Outram and Hiscock, 2012) indirect N_2O
109 emissions from water bodies. Consequently, there is a need for a further evaluation of EF_5
110 and reduction of uncertainty in its calculation.

111 Since 2006, a number of field studies have been conducted in different water bodies at
112 multiple spatial and temporal scales, and additional data are therefore available to validate the
113 default IPCC EF_5 values. The objective of this study was to update EF_{5g} , EF_{5r} , and EF_{5e}
114 values based on available data to date in order to refine IPCC guidelines. The effect of water
115 body type (e.g. groundwater and drainage) and climate on emission factors were also

116 investigated. Moreover, we compared emission factors of water bodies affected by only
117 agricultural N and by both agricultural N and non-agricultural N.

118

119 **Materials and methods**

120 *Literature search and study selection*

121 We collected peer-reviewed literatures published before 25 June 2018 (the literature
122 cut-off date of IPCC 2019 guidelines) on the indirect N₂O emission factors from agricultural
123 N leaching and runoff into water bodies. Articles were retrieved from the ISI Web of
124 Knowledge and Google Scholar databases by combining keywords related to N₂O emission
125 ('EF₅', 'N₂O flux', or 'dissolved N₂O concentration') and specific types of water bodies
126 ('brook', 'creek', 'drainage', 'estuary', 'groundwater', 'lake', 'pond', 'reservoir', 'river',
127 'spring', or 'stream'). EF₅ values (calculated by dividing dissolved N₂O–N concentration by
128 NO₃⁻–N concentration in the water body) were collected from publications. To be included in
129 the calculations of EF₅, the published data had to be reported from watersheds dominated by
130 agricultural land use or main N source was agricultural N inputs. The following data criteria
131 were applied to screen studies: (i) only in situ field studies were included and (ii) for studies
132 with measurements through several sites or periods, in which the dominance of land use,
133 bedrock and N loading (with NO₃⁻–N as the predominant form of inorganic N) did not vary
134 significantly, the values of emission factors and relevant variables were averaged for a water
135 body type. Average values were adopted directly if there were no separated data available.
136 Following these selection criteria, 106 publications in total were collected reporting 254
137 measurements.

138

139 *Categorization of emission factors*

140 A rationale to treat EF_{5g} and EF_{5r} differently is based on the assumption that the

141 dominant source of N₂O for the EF_{5g} category derived from groundwater while in situ
142 nitrification and denitrification dominated the N₂O source for EF_{5r} category (Beaulieu et al.,
143 2008). Although the categorization of EF_{5g} and EF_{5r} for streams is not consistent among
144 previous studies, we categorized data from upstream (supersaturated with N₂O) into EF_{5g} and
145 data from downstream (supersaturated N₂O already degassed) into EF_{5r}. N₂O emission factors
146 for groundwater (soil solution and lysimeter leaching water were not included), springs,
147 upstream, or surface drainages (tile drainage and drainage ditch) were categorized as EF_{5g}.
148 N₂O emission factors for downstream, rivers, lakes, ponds, or reservoirs were categorized as
149 EF_{5r}. For estuaries, only inner estuaries were included and outer estuaries and coastal
150 seawaters were excluded. Although most of studies on estuaries were impacted by urban
151 waste water and fish farming in addition to agriculture, all available data were included
152 owing to the limited number of observations and also the fact that most estuaries are affected
153 not only by agriculture.

154 Studies for EF_{5g} were further grouped into two categories (groundwater and spring
155 versus drainage water for water body type; temperate region versus subtropical region for
156 climate zone type; other climate zone type could not be assessed in this study due to the lack
157 of data). Studies for EF_{5r} were also grouped into two categories for water body type (rivers
158 versus lakes, ponds and reservoirs) and three categories for climate zone type (temperate,
159 subtropical, and tropical regions).

160

161 *Data analysis*

162 We tested two methods for estimating EF₅: (i) a linear regression model between
163 observed N₂O–N concentrations and NO₃⁻–N concentrations in each study and (ii) averaging
164 all available EF₅ values obtained from the literature. For the regression model, scatterplots of
165 residual N₂O concentrations against the explanatory variable (NO₃⁻–N concentration) were

166 performed to check the assumption of homoscedasticity for variables using SPSS version 17
167 (SPSS, Inc.).

168 Comparisons of mean values among more than three factors were made with SPSS using
169 a one-way analysis of variance followed by a Hochberg's GT2 multiple comparison test ($P <$
170 0.05). An independent-sample t -test was used to compare two influencing factors with
171 different sample sizes ($P < 0.05$). The mean, standard deviation, median, and the 95%
172 confidence intervals (CI) of EF_5 were also calculated.

173

174 **Results and discussion**

175 *Evaluation of emission factors*

176 First, regression analysis between mean N_2O-N concentrations and $NO_3^- - N$
177 concentrations was used to estimate EF_5 , as in previous studies (Reay et al, 2005; Sawamoto
178 et al., 2005). The pattern of the residual plots can show the heteroscedasticity of data, and the
179 results of the regression analysis of N_2O-N concentrations and $NO_3^- - N$ concentrations for
180 EF_{5g} , EF_{5r} , and EF_{5e} for water bodies affected by agricultural N leaching or runoff revealed
181 violations of homoscedasticity in all categories (Fig. S1). Scatterplots of N_2O concentrations
182 and $NO_3^- - N$ concentrations for the three categories demonstrated that the data were scattered
183 and relationships were unclear in all the categories (Fig. 1). Thus, the population means of all
184 available EF_5 values from the literature were used to estimate EF_{5g} , EF_{5r} , and EF_{5e} . The mean
185 values for EF_{5g} , EF_{5r} , and EF_{5e} were 0.0060 (95% CI, 0.0041–0.0080), 0.0026 (0.0015–
186 0.0036), and 0.0026 (0.0005–0.0047), respectively (Table 1).

187 The overall mean EF_{5g} based on 101 observations (Table 1) was 2.4 times that of the
188 current IPCC default EF_{5g} (IPCC, 2006) and 2–6 times larger than those reported in other
189 studies based on limited observations or regional investigations (Nevison, 2000; Reay et al.,
190 2005; Sawamoto et al., 2005). However, the overall mean EF_{5g} was 1.5 times lower than the

191 1997 default value (IPCC, 1997). Our results do not support the further downward revision of
192 EF_{5g} and indicate that an upward revision of the current default EF_{5g} is needed. Meanwhile,
193 overall means EF_{5r} and EF_{5e} (Table 1) were similar to the current IPCC default values (IPCC,
194 2006), implying that the adjustments for the new default EF_{5r} and EF_{5e} would be relatively
195 small. When the EF values of those three categories were combined, EF_5 was estimated at
196 0.01, which was higher than the current IPCC default value of 0.0075 (IPCC, 2006).

197 The definition of EF_5 merely represents the N_2O emission factor for N leaching and
198 runoff from all agricultural sources (e.g., synthetic and organic fertilizers and urine and dung
199 deposition) in water bodies (Mosier et al., 1998; IPCC, 2006). However, owing to a lack of
200 data, previous studies have calculated EF_5 (specifically EF_{5g}) based on data from water
201 bodies predominantly affected by both agricultural N and non-agricultural N (Mosier et al.,
202 1998; Nevison, 2000; Sawamoto et al., 2005; IPCC, 2006). In the present study, mean and
203 median results suggest that including data from both agricultural and non-agricultural sources
204 will generate higher EF_{5g} and EF_{5r} values compared with excluding data from
205 non-agricultural sources (Table 1). This is mainly due to the fact that the main N form in
206 water bodies affected by non-agricultural N is not NO_3^- -N. In addition, extremely high EF_5
207 may occur even when the dissolved N_2O concentration is relatively low due to very low
208 concentrations of NO_3^- -N (Hendzel et al., 2005; Wang et al., 2015). Thus, data from
209 non-agricultural sources should be excluded when estimating N_2O emissions related to N
210 leaching and runoff from agricultural sources.

211 Although EF_5 was estimated for agricultural N leaching and runoff, the combined EF of
212 EF_{5r} and EF_{5e} was also used to estimate N_2O emission from waste water in the IPCC 2006
213 guidelines (IPCC, 2006). We found that the EF_{5r} including agricultural and non-agricultural N
214 sources was significantly higher than the EF_{5r} including only agricultural N sources. However,
215 it may not be suitable to use higher EF_{5r} for the waste water sector because NO_3^- is not the

216 main N form in sewage-affected water bodies. In such water bodies, high $\text{N}_2\text{O-N}$ and low
217 $\text{NO}_3^- \text{-N}$ result in a high emission factor which could lead to an overestimation of EF_{5r} . EF_{5r}
218 (0.0026) and EF_{5e} (0.0026) values in our study can be used in the waste water sector as tier 1.
219 In a higher tier, other N forms can be also considered in the waste water sector and using the
220 $\text{N}_2\text{O-N} / \text{TDN}$ (total dissolved nitrogen) ratio may result in a more accurate estimate for the
221 waste water sector.

222 Although only a single emission factor for groundwater and surface drainage has been
223 proposed by IPCC (1997, 2006), we found that the mean emission factor for groundwater and
224 springs (0.0079, 95% CI: 0.0047–0.0111) was significantly higher than that for drainage
225 water (0.0040, 95% CI: 0.0019–0.0062) (Fig. 2a). Our finding is in agreement with a
226 previous investigation by Mosier et al. (1998), which found that the ratios of $\text{N}_2\text{O-N}$ to
227 $\text{NO}_3^- \text{-N}$ in agricultural drainage ditches were generally lower than those in agricultural
228 groundwater. Rapid N_2O degassing to the atmosphere once groundwater rises to the surface
229 and flows downstream as well as more a complete reduction of $\text{NO}_3^- \text{-N}$ to N_2 in drainage
230 ditches may account for the lower emission factor for drainage water (Mosier et al., 1998;
231 McAleer et al., 2017).

232 More accurate estimates of N_2O emission from all river networks in agricultural
233 watersheds would reduce the difference between top-down and bottom-up N_2O emission
234 inventories. However, the current IPCC default EF_{5r} considered only rivers (IPCC, 1997;
235 2006) and did not reflect the N_2O emission potential of lakes, ponds, and reservoirs connected
236 to rivers. Here we estimated the EF_{5r} value for lakes, ponds, and reservoirs (0.0012, 95% CI:
237 0.0001–0.0023), which was significantly lower than that for rivers (0.0030, 95% CI: 0.0017–
238 0.0044) (Fig. 3a). Although lakes are considered as hotspots of N_2O production because of
239 long water-retention times as well as high inorganic N and dissolved organic carbon
240 concentrations, a high potential for the complete reduction of $\text{NO}_3^- \text{-N}$ to N_2 may also occur

241 under these circumstances (Beaulieu et al., 2015; Chen et al., 2015). The lower percentage of
242 denitrified N released as N₂O from lakes is therefore possibly related to the lower emission
243 factor for lakes compared with rivers. In addition, no significant differences were found
244 among different climate zones for EF_{5g} and EF_{5r} (Fig. 2b and Fig. 3b); therefore, our results
245 indicate that EF₅ can be adopted in all climate zones.

246

247 *Limitations of the IPCC methodology for indirect N₂O emission from agricultural N leaching*
248 *and runoff*

249 We have estimated emission factors for the indirect N₂O emissions from agricultural N
250 leaching and runoff based on currently available data from the world. However, it should be
251 noted that the estimation of present EF₅ values were predominantly determined by the
252 measurements from the nutrient-rich (eutrophic, or at least mesotrophic) water bodies, while
253 less measurements were conducted on places in nutrient-poor (oligotrophic) water bodies.
254 The EF₅ may thus be overestimated in oligotrophic water bodies under the circumstances of
255 extremely low N₂O with a certain amount of NO₃⁻, and may be underestimated in
256 oligotrophic water bodies with a certain amount of N₂O with very limited NO₃⁻. The data
257 bias can be reduced if more *in situ* observations of indirect N₂O emissions in oligotrophic
258 water bodies became available. However, the effect of agricultural N is more likely to be less
259 important in such oligotrophic water bodies, thus the EF₅ value in our study would be
260 reasonable to estimate indirect N₂O emission from agricultural N leaching and runoff.

261 As a mean to represent N₂O release from a water body as a fraction of N loaded into the
262 system, the EF₅ can also be calculated by several new methods (Well et al., 2005; Beaulieu et
263 al., 2008; Weymann et al., 2008; Beaulieu et al., 2011; Hu et al., 2016). The mean and median
264 results for EF_{5g}, EF_{5r} and EF_{5e} derived based on these methods were always lower than those
265 calculated based on IPCC methodology (Table 1). However, many studies did not provide

266 detailed data required for the alternative methods, it was thus not possible to calculate EF₅
267 using the concept of these new methods in most cases. Also, it is difficult to apply the
268 alternative methods to a country scale due to limited availability of data required for these
269 methods.

270 In addition, the IPCC default EF₅ does not consider that N₂O is simultaneously produced
271 and consumed by geochemical processes (e.g., nitrification, nitrifier denitrification, and
272 denitrification), which might vary markedly in water bodies with various environmental
273 conditions (Sebilo et al., 2006; Nikolenko et al., 2018). Nevertheless, given denitrification
274 and N₂O production rates increase with water NO₃⁻ concentration (Mulholland et al., 2008;
275 Tian et al., 2018), the uncertainty intrigued by multiple N transformation processes might be
276 less important in high NO₃⁻ loading water bodies, where denitrification is the dominant N₂O
277 producing process.

278 Furthermore, considering the Frac_{LEACH} varies from one site to another (Jahangir et al.,
279 2012; Bouwman et al., 2013b), Frac_{LEACH} in a country may differ largely from that proposed
280 by the IPCC (30%; IPCC, 2006). Thus, the use of country-specific Frac_{LEACH} value is
281 required in order to estimate indirect N₂O emissions more accurately in a country scale.

282

283 **Conclusions**

284 Our study quantitatively analyzed *in situ* field studies from 1979 to 2018 to evaluate EF₅
285 to contribute to the refinement of the IPCC guidelines. The newly estimated EF_{5g} was greater
286 than the IPCC default value, while newly estimated EF_{5r} and EF_{5e} did not apparently vary
287 from the default values in IPCC 2006 guidelines (IPCC, 2006). However, there were
288 significant difference between the emission factors for groundwater and surface drainage, as
289 well as between lakes and rivers, indicating more detailed classifications for different water
290 bodies might be required in future. In addition, there were no significant differences among

291 different climate zones for EF₅ values based on the available data with majority of the
292 measurements came from temperate regions, and more studies should be conducted in
293 subtropical and tropical regions in future research. In conclusion, the present study provides a
294 more accurate estimation of indirect N₂O emission from agricultural watersheds based on
295 currently available data and can help resolve the discrepancy between top-down and
296 bottom-up N₂O emission estimates around the world.

297

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302

303 **Supplemental material**

304 The supplemental material is available online. The supplementary dataset contains the
305 complete dataset used in this synthesis and accompanying references.

306

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446 **Figure captions**

447

448 **Fig. 1.** Scatterplots of $\text{N}_2\text{O-N}$ and $\text{NO}_3^- \text{-N}$ concentrations for EF_{5g} (a), EF_{5g} (b), and
449 EF_{5e} (c) categories for water bodies affected by agricultural nitrogen (N) leaching or
450 runoff. EF_{5g} : N_2O emission factors for groundwater (soil solution and lysimeter
451 leaching water were not included), springs, upstream, or surface drainages (tile
452 drainage and drainage ditch). EF_{5r} : N_2O emission factors for downstream, rivers, lakes,
453 ponds, or reservoirs. EF_{5e} : N_2O emission factors for estuaries. Only inner estuaries
454 were included and outer estuaries and coastal seawaters were excluded.

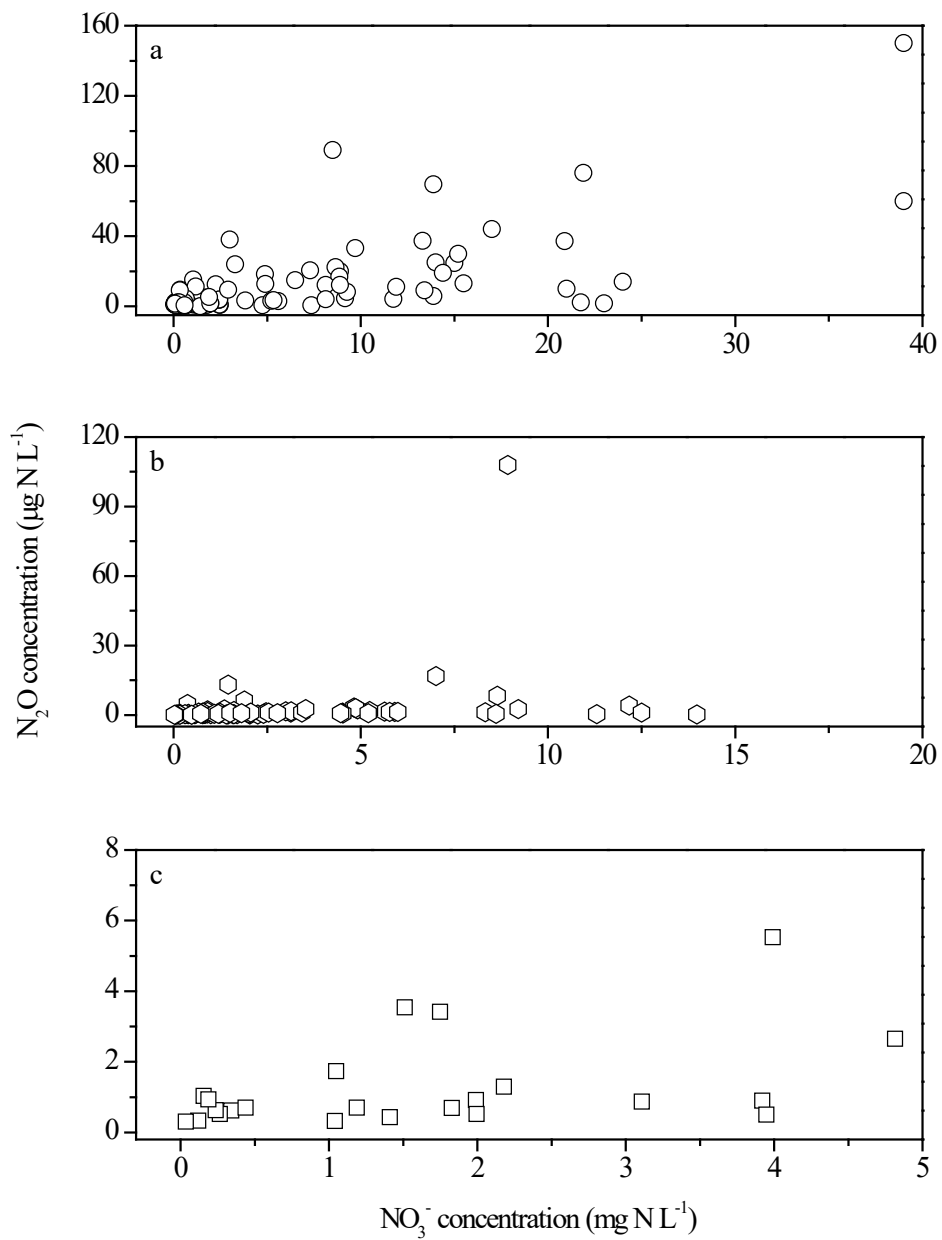
455

456 **Fig. 2.** EF_{5g} for different water bodies (groundwater and spring versus drainage water)
457 and different climate zones (temperate region versus subtropical region). Symbols and
458 bars represent the mean EF_{5g} values and 95% confidence intervals, respectively.
459 Numbers shown in parentheses correspond to the number of observations in each
460 class, on which the statistical analysis was based. Different lowercase letters
461 following the same symbols indicate significant differences between study groups at P
462 < 0.05 .

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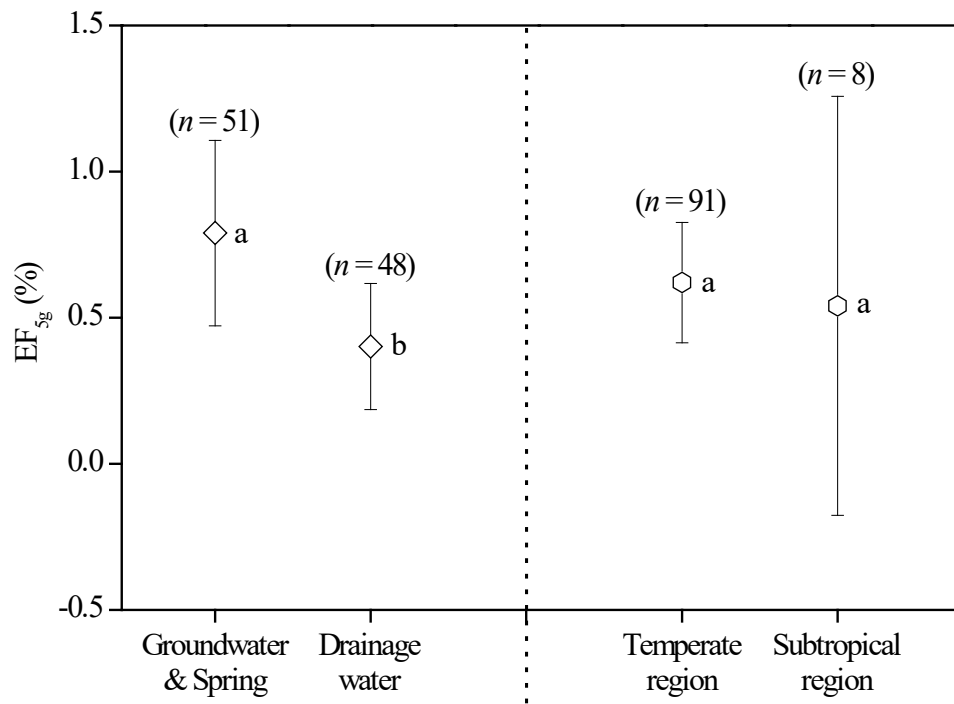
464 **Fig. 3.** EF_{5r} for different water bodies (rivers versus lakes, ponds, and reservoirs) and
465 different climate zones (temperate, subtropical, and tropical regions). Symbols and
466 bars represent mean EF_{5r} values and 95% confidence intervals, respectively. Numbers
467 shown in parentheses correspond to the number of observations in each class, on
468 which the statistical analysis was based. Different lowercase letters following the
469 same symbols indicate significant differences among study groups at $P < 0.05$.

470 **Fig. 1.**



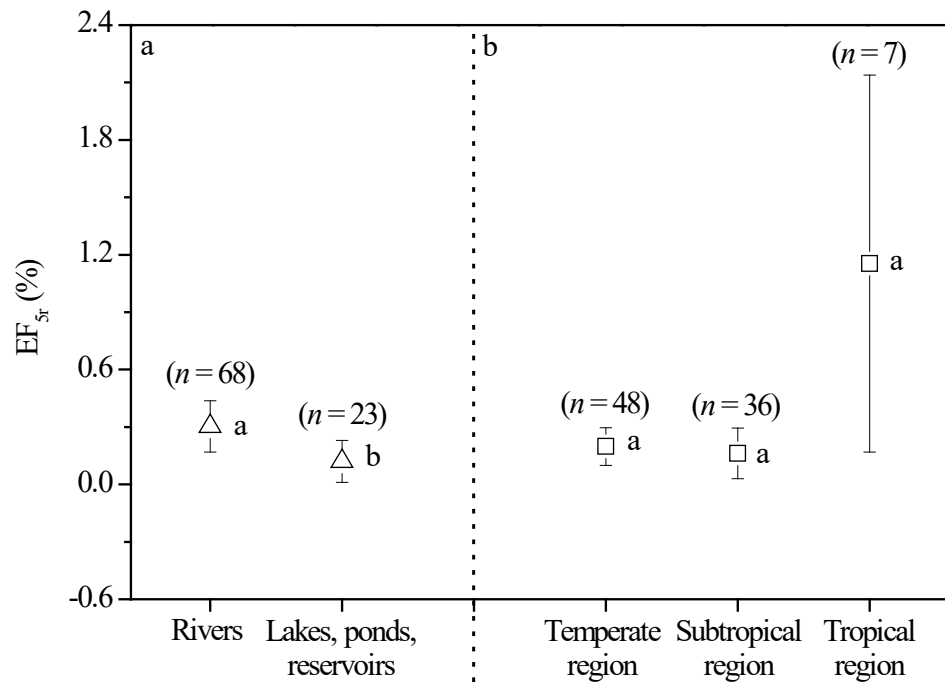
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472 Fig. 2.



473

474 **Fig. 3.**



475

476 **Tables**

477 **Table 1** Emission factors from water bodies affected by agricultural nitrogen (N) and
 478 all water bodies influenced by both agricultural N and non-agricultural N.

Category	Emission factor (%)				
	Sample size	Mean	Standard deviation	Median	Confidence interval
Water bodies affected by agricultural N					
EF_{5g}	101	0.60	0.97	0.21	0.19
EF _{5g(1)} [#]	2	0.07	0.01	0.07	0.09
EF _{5g(2)} [#]	60	0.37	0.49	0.19	0.13
EF _{5g(3)} [#]	33	0.15	0.20	0.08	0.07
EF_{5r}	91	0.26	0.50	0.06	0.10
EF _{5r(1)}	24	-0.03	0.32	0.03	0.13
EF _{5r(2)}	51	0.07	0.09	0.04	0.03
EF _{5r(3)}	1	0.02	/	/	/
EF_{5e}	23	0.26	0.49	0.14	0.21
EF _{5e(1)}	4	0.07	0.09	0.03	0.14
EF _{5e(2)}	20	0.09	0.12	0.05	0.05
EF _{5e(3)}	/	/	/	/	/
Water bodies affected by both agricultural and non-agricultural N					
EF_{5g}	110	0.74	1.94	0.22	0.37
EF_{5r}	119	1.61	7.80	0.09	1.42

479 EF_{5g}: N₂O emission factors for groundwater (soil solution and lysimeter leaching water were not
 480 included), springs, upstream, or surface drainages (tile drainage and drainage ditch).

481 EF_{5r}: N₂O emission factors for downstream, rivers, lakes, ponds, or reservoirs.

482 EF_{5e}: N₂O emission factors for estuaries. Only inner estuaries were included and outer estuaries
 483 and coastal seawaters were excluded. All available data were included to calculate EF_{5e} due to the
 484 limited number of observations.

485 [#] EF₅₍₁₎ was calculated based on the ratio of excess dissolved N₂O concentration (dissolved
 486 N₂O-N concentration in excess of equilibrium) and NO₃⁻-N concentration (Beaulieu et al.,
 487 2008). EF₅₍₂₎ was estimated as the ratio of dissolved N₂O-N concentration and DIN (NO₃⁻-N
 488 + NO₂⁻-N + NH₄⁺-N, assuming NO₂⁻-N was zero if no data was available) concentration
 489 (Beaulieu et al., 2011; Hu et al., 2016). EF₅₍₃₎ was estimated as the ratio of dissolved N₂O
 490 concentration and initial NO₃⁻-N (excess N₂-N + NO₃⁻-N + N₂O-N) concentration (Well et
 491 al., 2005; Weymann et al., 2008).