Fertilizer accounts in Denmark

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HELCOM workshop, Oldenburg 6. maj 2015
Agenda

• Danish Agriculture in numbers
• Fertilizer accounts and mandatory fertilizer plans
• Control of fertilizer accounts
• One system of submitting - GHI
• Nitrogen application standards
## Danish Agriculture in numbers

<table>
<thead>
<tr>
<th>Category</th>
<th>Quantity</th>
</tr>
</thead>
<tbody>
<tr>
<td>National territory</td>
<td>4.3 million hectares</td>
</tr>
<tr>
<td>Agricultural area</td>
<td>2.6 million hectares (6% permanent grass)</td>
</tr>
<tr>
<td>Number of agricultural holdings</td>
<td>43,000 holdings</td>
</tr>
<tr>
<td>Number of livestock holdings</td>
<td>24,000 holdings</td>
</tr>
<tr>
<td>Annual production of pigs for slaughter</td>
<td>20 million</td>
</tr>
<tr>
<td>Number of dairy cattle</td>
<td>500,000</td>
</tr>
</tbody>
</table>
Fertilizer accounts and mandatory fertilizer plans

Fertilizer accounts and plans were initially implemented by the Act on Agriculture Use of Fertilizers and Plant Cover in 1992.

The Act also regulate agricultural use of fertilizers and the requirements for plant cover and other crop related measures to reduce nitrogen leaching.

In the Act there are minimum thresholds for when the farmer should be registered and fulfill the requirements.
Fertilizer accounts and mandatory fertilizer plans I

Farmers who are covered by the rules relating to fertilizer must enter the Register for Fertilizer Account.

Farmers must register if they have an annual turnover of more than 50,000 DKK (6,600 EUR) relating to agricultural activity, and at least one of these conditions:

- Has more than 10 livestock units
- Has more than 1.0 livestock unit per hectare
- Receives more than 25 tonnes of livestock manure
Fertilizer accounts and mandatory fertilizer plans II

Farmers registered in the Register for Fertilizer Accounts are required to:
• prepare a fertilizer plan and to keep it for 5 years
• calculate the nitrogen-quota for the farm
• submit a fertilizer account through GHI-system
Fertilizer accounts and mandatory fertilizer plans III

Farmers who are registered in the Register for Fertilizer Accounts are allowed to buy chemical fertilizer without paying tax on fertilizer (0,66 EUR per kilo of nitrogen).

Farmers with an annual turnover between 20,000 DKK (2,600 EUR) and 50,000 DKK (6,600 EUR) may voluntary enter the Register for Fertilizer Accounts.
Fertilizer plan

The fertilizer plan must be prepared before the growth season begins.

It contains information about the farms field plan including information about:

• Size of area
• Soil type
• Previous crop
• Planned crop
• The nitrogen standard of the crop
• The corrected standard (depending on previous crop etc.)
Field map
Soil Types

Jordbund, A-horisont

1 - Grovsandet jord
2 - Finsandet jord
3 - Grov lerblandet sandjord
4 - Fin lerblandet sandjord
5 - Grov sandblandet lerjord
6 - Fin sandblandet lerjord
7 - Lerjord
8 - Svaer lerjord
9 - Meget svaer lerjord
10 - Siltjord
11 - Humus
13 - Lavbund
Fertilizer accounts I

The fertilizer account must be submitted after the growth season is over.

The fertilizer account contains information about:

- Area sizes and type of crops
- The nitrogen standard for the crops
- The calculated nitrogen quota for the farm
- Number of livestock units
- Type of livestock and the nitrogen from the livestock production
- Use of fertilizers – both livestock manure and chemical fertilizer
- Delivery of chemical fertilizer
- Exchange of fertilizer or manure
- Manure and fertilizer stock
Fertilizer accounts II

**Area sizes**
The area size of the farm is the sum of the cultivated, uncultivated and set-aside areas.

**The nitrogen standard for the crops**
All crops are given a nitrogen standard. Uncultivated and set-aside areas also have nitrogen standards, however the nitrogen standard may be zero.

**The calculated nitrogen quota for the farm**
The nitrogen quota of the farm is the sum of the nitrogen quota of each field. The field nitrogen quota is calculated on basis of the size and the nitrogen standard.
The nitrogen quota of the farm provides the amount of fertilizer (manure and chemical fertilizer) that can be applied on the farm.
Example - nitrogen quota

<table>
<thead>
<tr>
<th>Marknummer</th>
<th>Markblokknummer</th>
<th>Areal</th>
<th>Fraadgang</th>
<th>Jordbundstyp (JØ)</th>
<th>Harmoni</th>
<th>Vanding</th>
<th>Hovedafgrøde</th>
<th>Forfrugt</th>
<th>Efterafgrøde og udlæg</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>666198-66</td>
<td>5,82</td>
<td>0,14</td>
<td>4</td>
<td></td>
<td></td>
<td>14 Vinterrug</td>
<td>200</td>
<td>Græs med klæverfuørmue, under 50 % bakget. (omdrift)</td>
</tr>
<tr>
<td>2</td>
<td>666199-02</td>
<td>5,80</td>
<td>0,00</td>
<td>4</td>
<td></td>
<td></td>
<td>200 Græs med klæverfuørmue, under 50 % bakget. (omdrift)</td>
<td>200</td>
<td>Græs med klæverfuørmue, under 50 % bakget. (omdrift)</td>
</tr>
<tr>
<td>3</td>
<td>666198-66</td>
<td>5,80</td>
<td>0,00</td>
<td>4</td>
<td></td>
<td></td>
<td>200 Græs med klæverfuørmue, under 50 % bakget. (omdrift)</td>
<td>200</td>
<td>Græs med klæverfuørmue, under 50 % bakget. (omdrift)</td>
</tr>
<tr>
<td>4</td>
<td>666198-66</td>
<td>5,80</td>
<td>0,00</td>
<td>4</td>
<td></td>
<td></td>
<td>14 Vinterrug</td>
<td>14</td>
<td>Vinterrug</td>
</tr>
<tr>
<td>6</td>
<td>666198-66</td>
<td>1,08</td>
<td>0,00</td>
<td>4</td>
<td></td>
<td></td>
<td>200 Græs med klæverfuørmue, under 50 % bakget. (omdrift)</td>
<td>200</td>
<td>Græs med klæverfuørmue, under 50 % bakget. (omdrift)</td>
</tr>
<tr>
<td>7</td>
<td>666199-02</td>
<td>0,02</td>
<td>0,00</td>
<td>4</td>
<td></td>
<td></td>
<td>1 Vårbyg</td>
<td>14</td>
<td>Vinterrug</td>
</tr>
<tr>
<td>8</td>
<td>666198-66</td>
<td>0,37</td>
<td>0,00</td>
<td>4</td>
<td></td>
<td></td>
<td>252 Permanent græs, normalt udbryde</td>
<td>252</td>
<td>Permanent græs, normalt udbryde</td>
</tr>
<tr>
<td>9</td>
<td>666199-02</td>
<td>0,43</td>
<td>0,00</td>
<td>4</td>
<td></td>
<td></td>
<td>250 Græs med klæverfuørmue, under 50 % bakget. (omdrift)</td>
<td>250</td>
<td>Græs med klæverfuørmue, under 50 % bakget. (omdrift)</td>
</tr>
<tr>
<td>10</td>
<td>666199-02</td>
<td>0,20</td>
<td>0,00</td>
<td>11</td>
<td></td>
<td></td>
<td>250 Permanent græs, meget tæt udbryde</td>
<td>250</td>
<td>Permanent græs, meget tæt udbryde</td>
</tr>
</tbody>
</table>

Antal marker 9

6. maj 2015
Example - nitrogen quota

<table>
<thead>
<tr>
<th>Marknummer</th>
<th>N-frådig forbrug</th>
<th>N-norm afgrøde</th>
<th>N-norm udtag</th>
<th>N-koration</th>
<th>Korrektion for kvælstof-prøgnose</th>
<th>N-kvote i alt pr. ha</th>
<th>N-kvote i alt pr. mark</th>
<th>P-norm afgrøde</th>
<th>P-norm efter afgrøde</th>
<th>P-behov alt</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>kg N pr. ha</td>
<td>kg N pr. ha</td>
<td>kg N pr. ha</td>
<td>kg N pr. ha</td>
<td>kg N pr. ha</td>
<td>kg N pr. ha</td>
<td>kg N pr. mark</td>
<td>kg P pr. ha</td>
<td>kg P pr. ha</td>
<td>kg P pr. mark</td>
</tr>
<tr>
<td>1</td>
<td>84</td>
<td>120</td>
<td>0</td>
<td>0</td>
<td>5</td>
<td>41,00</td>
<td>232,88</td>
<td>18</td>
<td>0</td>
<td>102,24</td>
</tr>
<tr>
<td>2</td>
<td>0</td>
<td>230</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>230,00</td>
<td>1,288,00</td>
<td>32</td>
<td>0</td>
<td>179,20</td>
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<tr>
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<td>0</td>
<td>5</td>
<td>230,00</td>
<td>1,334,00</td>
<td>32</td>
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<tr>
<td>4</td>
<td>0</td>
<td>120</td>
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<td>5</td>
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<td>728,75</td>
<td>18</td>
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<td>104,94</td>
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<tr>
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<td>230</td>
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<td>0</td>
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<td>250,70</td>
<td>32</td>
<td>0</td>
<td>34,88</td>
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<tr>
<td>7</td>
<td>0</td>
<td>110</td>
<td>31</td>
<td>0</td>
<td>5</td>
<td>148,00</td>
<td>134,32</td>
<td>21</td>
<td>6</td>
<td>24,84</td>
</tr>
<tr>
<td>8</td>
<td>0</td>
<td>127</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>127,00</td>
<td>46,99</td>
<td>13</td>
<td>0</td>
<td>4,81</td>
</tr>
<tr>
<td>9</td>
<td>0</td>
<td>230</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>230,00</td>
<td>98,90</td>
<td>32</td>
<td>0</td>
<td>13,76</td>
</tr>
<tr>
<td>10</td>
<td>0</td>
<td>25</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>25,00</td>
<td>5,00</td>
<td>3</td>
<td>0</td>
<td>0.60</td>
</tr>
<tr>
<td>Total Sum</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>4,119,54</td>
<td>650,87</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Fertilizer accounts III

Livestock units
The fertilizer accounts must include information on animal type and number, and the type of housing, feedstuffs, production etc. so that the amount of nitrogen in the manure produced can be calculated.

Use of fertilizers – both livestock manure an chemical fertilizer
The fertilizer accounts contain information on use of fertilizer - both livestock manure and chemical fertilizer. There are requirements for utilization of nitrogen in livestock manure.
High efficiency on animal manure N

<table>
<thead>
<tr>
<th>Type of manure</th>
<th>Efficiency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pig slurry</td>
<td>75%</td>
</tr>
<tr>
<td>Cattle slurry</td>
<td>70%</td>
</tr>
<tr>
<td>Mink and poultry slurry</td>
<td>70%</td>
</tr>
<tr>
<td>Liquid manure</td>
<td>65%</td>
</tr>
<tr>
<td>Deep litter</td>
<td>45%</td>
</tr>
</tbody>
</table>
Fertilizer accounts

**Delivery of commercial fertilizer**
Farmers must report supplied fertilizer. All suppliers must report to the Register of Suppliers the amount and fertilizer types sold.

**Exchange of fertilizer or manure**
Farmers can exchange fertilizer to other farmers who are in the Register for Fertilizer Accounts. The exchange must be documented by a signed agreement.

**Manure and fertilizer stock**
Opening and closing stock for the growing season should be calculated annually.
Control I

The Danish AgriFish Agency controls the regulation on limitation of the land use of fertilizers.

Every year about 1% of the farmers get a visit from the control department. In addition to this, an administrative control is run on about 4% of the farmers that submit a fertilizer account.

The criteria for selection of the farmers are evaluated each year and a motivation for new criteria is described (risk based).

The control departments are located in 5 districts.
Data overview

- Mineral fertilizers companies
- Nitrogen delivered to farms
- Organic wasteproducts for agricultural use
- Organic waste from Industry / Municipalities
- Farm sales of Mineral fertilizer
- Individual Fertilizer Accounts
- In & Output of Manure & Biomass
- Biogas and processing Plants
- Field data from Single Payment application
- GLR/CHR Central Food and Agricultural Database
Cross compliance I

**Requirement no. 1.17** Farmers within The Register of Fertilizer Accounts shall prepare and submit their fertilizer account after every growth season before the 31th of March.

**Requirement no. 1.18** Farmers can deduct the nitrogen in manure if the manure is allocated to another registered farmer, biogas facilities, processing plants or to a foreign country.

**Requirement no. 1.19** Farmers consumption of nitrogen cannot exceed its quota for nitrogen.

**Requirement no. 1.21** Farmers must establish catch crops after normal operating principles for an effective nitrogen uptake in the autumn.

**Requirement no. 1.22** Limits on allocation of manure (harmony rules).
Nitrogen application standards I

Every year the 1st of August the nitrogen standards for every crop are published by the Danish Plant Directorate in “The Guidelines on Fertilization and Harmony Rules”.

The nitrogen standards are used for calculating the total amount of manure and commercial fertilizer which are permitted to use on the farm in the upcoming growing period.

<table>
<thead>
<tr>
<th>Crop</th>
<th>Coarse sand no irrigation JB 1+3</th>
<th>Sand no irrigation JB 2+4 og 11+12</th>
<th>Sand irrigation JB 1-4</th>
<th>Clay soil JB 5-10</th>
<th>Corr. yield.</th>
<th>indicative norms for phosphor and potassium</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>yield norm kg/ha</td>
<td>nitrogen norm kg N/ha</td>
<td>yield norm kg/ha</td>
<td>nitrogen norm kg N/ha</td>
<td>yield norm kg/ha</td>
<td>nitrogen norm kg N/ha</td>
</tr>
<tr>
<td>Spring-sown crops:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Barley after minimum 2. years of corn</td>
<td>41</td>
<td>122</td>
<td>48</td>
<td>117</td>
<td>53</td>
<td>138</td>
</tr>
<tr>
<td>Barley after 1. y. corn, fallow and seed-grass</td>
<td>41</td>
<td>117</td>
<td>48</td>
<td>113</td>
<td>53</td>
<td>133</td>
</tr>
<tr>
<td>Barley after beets</td>
<td>41</td>
<td>104</td>
<td>48</td>
<td>99</td>
<td>53</td>
<td>120</td>
</tr>
<tr>
<td>Barley after clover grass and lucerne</td>
<td>41</td>
<td>59</td>
<td>48</td>
<td>55</td>
<td>53</td>
<td>75</td>
</tr>
<tr>
<td>Barley after potatoes</td>
<td>41</td>
<td>113</td>
<td>48</td>
<td>108</td>
<td>53</td>
<td>129</td>
</tr>
<tr>
<td>Barley after other precrops</td>
<td>41</td>
<td>99</td>
<td>48</td>
<td>95</td>
<td>53</td>
<td>115</td>
</tr>
<tr>
<td>Oat</td>
<td>41</td>
<td>90</td>
<td>48</td>
<td>86</td>
<td>53</td>
<td>106</td>
</tr>
</tbody>
</table>
## Nitrogen standards

Table showing cropspecific nitrogen quota per hectare

<table>
<thead>
<tr>
<th>Crop</th>
<th>Coarse sand no irrigation JB 1+3</th>
<th>Sand no irrigation JB 2+4 og 11+12</th>
<th>Sand irrigation JB 1-4</th>
<th>Clay soil JB 5-10</th>
<th>Corr.. indicative norms for phosphor and potassium</th>
<th>kg N/ha</th>
<th>kg P/ha</th>
<th>kg K/ha</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>yield-norm hkg/ha</td>
<td>nitrogen-norm kg N/ha</td>
<td>yield-norm hkg/ha</td>
<td>nitrogen-norm kg N/ha</td>
<td>yield-norm hkg/ha</td>
<td>nitrogen-norm kg N/ha</td>
<td>yield-norm hkg/ha</td>
<td>nitrogen-norm kg N/ha</td>
</tr>
<tr>
<td><strong>Spring-sown crops:</strong></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Barley after minimum 2. years of corn</td>
<td>41</td>
<td>122</td>
<td>48</td>
<td>117</td>
<td>53</td>
<td>138</td>
<td>59</td>
<td>123</td>
</tr>
<tr>
<td>Barley after 1. y. corn, fallow and seed-grass</td>
<td>41</td>
<td>117</td>
<td>48</td>
<td>113</td>
<td>53</td>
<td>133</td>
<td>59</td>
<td>119</td>
</tr>
<tr>
<td>Barley after beets</td>
<td>41</td>
<td>104</td>
<td>48</td>
<td>99</td>
<td>53</td>
<td>120</td>
<td>59</td>
<td>106</td>
</tr>
<tr>
<td>Barley after clover grass and lucerne</td>
<td>41</td>
<td>59</td>
<td>48</td>
<td>55</td>
<td>53</td>
<td>75</td>
<td>59</td>
<td>61</td>
</tr>
<tr>
<td>Barley after potatoes</td>
<td>41</td>
<td>113</td>
<td>48</td>
<td>108</td>
<td>53</td>
<td>129</td>
<td>59</td>
<td>115</td>
</tr>
<tr>
<td>Barley after other precrops</td>
<td>41</td>
<td>99</td>
<td>48</td>
<td>95</td>
<td>53</td>
<td>115</td>
<td>59</td>
<td>101</td>
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<tr>
<td>Oat</td>
<td>41</td>
<td>90</td>
<td>48</td>
<td>86</td>
<td>53</td>
<td>106</td>
<td>59</td>
<td>92</td>
</tr>
<tr>
<td>Wheat after minimum 2. years of corn</td>
<td>41</td>
<td>128</td>
<td>48</td>
<td>126</td>
<td>53</td>
<td>147</td>
<td>59</td>
<td>133</td>
</tr>
<tr>
<td>Vårhvede after other precrops</td>
<td>41</td>
<td>115</td>
<td>48</td>
<td>112</td>
<td>53</td>
<td>133</td>
<td>59</td>
<td>120</td>
</tr>
<tr>
<td>Spring-sown corn, others</td>
<td>41</td>
<td>99</td>
<td>48</td>
<td>95</td>
<td>53</td>
<td>115</td>
<td>59</td>
<td>101</td>
</tr>
<tr>
<td>Spring –sown crops with a minimum of 50 pct. legumes</td>
<td>31</td>
<td>63</td>
<td>38</td>
<td>52</td>
<td>43</td>
<td>68</td>
<td>49</td>
<td>48</td>
</tr>
<tr>
<td><strong>Winter crops:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wheat after minimum 2. years of corn</td>
<td>52</td>
<td>164</td>
<td>70</td>
<td>172</td>
<td>70</td>
<td>185</td>
<td>87</td>
<td>183</td>
</tr>
<tr>
<td>Wheat after 1. year corn and fallow</td>
<td>52</td>
<td>151</td>
<td>70</td>
<td>158</td>
<td>70</td>
<td>172</td>
<td>87</td>
<td>169</td>
</tr>
<tr>
<td>Wheat after winter rape</td>
<td>52</td>
<td>115</td>
<td>70</td>
<td>123</td>
<td>70</td>
<td>136</td>
<td>87</td>
<td>134</td>
</tr>
<tr>
<td>Wheat after legumes, spring rape or flax</td>
<td>52</td>
<td>124</td>
<td>70</td>
<td>132</td>
<td>70</td>
<td>145</td>
<td>87</td>
<td>143</td>
</tr>
</tbody>
</table>
In early spring the nitrogen standards are adjusted by the nitrogen forecast. The forecast is based on the precipitation, and how much nitrogen the soils contain in the early winter. The forecast is based on soil types and geographical regions.
Nitrogen application standards III

The standards published in the guideline are set below the economic optimum.

For the growth season 2010/11 the standards were approximately 16% below the economic optimum.
Nitrates Directive
Overview, action plans

1985 NPo Action Plan
1987 Action Plan I on the Aquatic Environment
1991 Action Plan for a Sustainable Agriculture
1998 Action Plan II
2000 AP II Midterm Enforcement
2001 Ammonia Action Plan
2004 Action Plan III
2008 Midterm evaluation AP III
2009 Green Growth Agreement

- Target: 49% reduction of N-leaching compared to the mid 1980s
- Mandatory catch crops (>10 ha 6% of the area)
- Nitrogen standards norms lowered to 10% under economic optimal application rate.
- Livestock density demands at 1.7 LU/ha for cattle and 1.4 LU/ha for pigs
- Increased efficiency rates for manure (pig slurry: 60 to 75%, cattle slurry: 55 to 70%, deep litter: 25 to 45%, other types 50 to 65%)
- Improved animal feeding practice to improve utilization of feed
- Tax on DKK 5 per kg nitrogen in fertilizer (farms are exempted if they register in the manure register – compulsory for most farms, but not possible for nonfarm nitrogen fertilizer users)
- Ban on slurry application by broadcaster spreader (2001)
- Slurry spread on bare soil must be incorporated within 6 hours (2001)
- Forestation, conversion to organic agriculture, reduced nitrogen use in vulnerable areas, and establishment of Wetlands

Target:

13 % reduction of nitrogen leaching in 2015 compared to 2003
50 % reduction of phosphorous surplus (2002-2015)

• Mandatory catch crops increased to 10 and 14 %
• 50,000 ha 10 m. buffer zones along streams and lakes before 2015
• For phosphorous encouraged by a tax on mineral phosphorous added to feed.
• Strengthen and increase organic farming
• Establish more wetland and support environmentally sensitive farming.
Green Growth Agreement 2009-2015

• Deals with the problems formerly encountered in achieving expected goals in APAEIII
• BUT is much broader than the APAEs and therefore Denmark now needs a specific Nitrate Action Programme
• The Nitrate Action Programme will describe the parts of the GGA that implement the Nitrate Directive in DK
• Target in APAEIII (2005-2015) reduction in N leaching from the root zone: **21,000 t N**
• Target in GGA (2010-2015) reduction in N discharge to the aquatic environment from 2010 to 2015: **19,000 t N**
• Of which about 9,000 t N (re-calculated) is the APAEIII target
Green Growth Agreement 9,000 t N

- 10 metres’ mandatory spraying-free, fertilizer-free and cultivation-free buffer zones along all watercourses and lakes, equivalent to app. 50,000 hectares.
- 140,000 ha more catch crops
- Tightened regulation on existing APAE-catch crops
- Neutralisation of the nitrogen quota when taking agricultural land out of production for purposes as town development, nature, etc.
- Ban on certain forms of soil cultivation in the autumn
- Ban on ploughing grass fields at certain periods of the year (like derogations farms)
- 10,000 ha of wetlands
- Forestation and organic farming
Nitrates Directive in Denmark

1. Whole territory covered by Action Plan
2. 170 kg N/Ha
3. Storage capacity
4. Closed periods
5. Buffer strips
6. Fertilizer account/Mandatory fertilizer plans
7. Nitrogen application standards
8. High efficiency on animal manure N
9. Catch crops
Limit in ND 170 kg N/ha

- Danish harmony rules
- 140 kg N/ha pigs and other livestock (1.4 LU/ha)
- 170 kg N/ha cattle (1.7 LU/ha)
- 230 kg N/ha derogation for cattle (2.3 LU/ha)

Calculated on the basis of the stable:
Stable bed with solid floor

<table>
<thead>
<tr>
<th>Stable bed with solid floor</th>
<th>Nitrogen</th>
<th>Phosphorus</th>
<th>Potassium</th>
<th>Number of livestocks for 1 livestock unit (≈ 100 kg N)</th>
<th>Applied nitrogen pr. hectare</th>
</tr>
</thead>
<tbody>
<tr>
<td>slurry</td>
<td>126,6</td>
<td>21,6</td>
<td>123,6</td>
<td>0,75</td>
<td>161,4</td>
</tr>
</tbody>
</table>
Questions ?