

Nitrogen Flow Analysis in Spain: perspectives to increase sustainability

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1 **Nitrogen flow analysis in Spain: Perspectives to increase sustainability**

2 **Abstract**

3 Nitrogen (N) is a macronutrient that, together with P and K, is vital for improving agricultural yields, but
4 its excessive use in crop fertilisation and presence in treated wastewater and sludge are generating
5 emissions both into the atmosphere and into natural water bodies, which leads to eutrophication events.
6 The Haber–Bosch process is energy-intensive and it is the main chemical route to produce reactive
7 nitrogen for the production of fertilisers. Furthermore, there is a strong dependence on imports of reactive
8 nitrogen in Spain and Europe. For these reasons, it is necessary to propose sustainable alternatives that
9 allow solving environmental and supply problems, in addition to proposing efficient management
10 schemes that fit into the circular economy approach. In this context, a nitrogen flow analysis (NFA) was
11 carried out for Spain with the year 2016 as reference. To assess some interactions and flows of N, specific
12 sub-models were also considered for the agriculture and waste management systems. For the food and
13 non-food flow systems, country-specific data were considered. The sectors covered were crop production
14 (CP), animal production (AP), food processing (FP), non-food production (NF) and human consumption
15 (HC). The results reveal a total annual import of 2142 kt N/y, of which 43% accumulated in stocks of soils
16 and water bodies (913 kt N/y). The largest proportion of losses was associated with emissions from
17 agriculture (724 kt N/y to water bodies and 132 kt N/y accumulated in soils), followed by industry
18 emissions to the atmosphere (122 kt N/y). Wastewater treatment plants (WWTPs) received around
19 67 kt N/y, of which 26% was removed as biosolids and 20% of these biosolids were recovered to be used
20 for fertilising applications. The 49 kt N/y discharged in the final treated effluent represented 79% of the
21 total loss of reactive nitrogen to water bodies. In addition, an analysis of N-use efficiency and the actions
22 required for its improvement in Spain, as well as the impact of the current diet on the N cycle, was carried
23 out.

24 **Keywords:** Substance flow analysis; resource recovery; circular economy; sustainable resource
25 management; reactive nitrogen.

26 1. Introduction

27 The human population has been growing continuously from the industrial revolution to the present time
28 (e.g., an annual growth rate of 1.05%) (FAO, 2013). Therefore, to meet the growing demand, many
29 agricultural procedures have changed drastically in the past century (Brodt and Ingels, 2011). In addition,
30 the global trend of concentrating populations in dense urban nodes and the accumulation of livestock in
31 nodes of intensive integration has led to a large flow of nitrogen-containing compounds from
32 anthropogenic activities wasted in the environment in the form of gases, aqueous dissolved species and
33 solid forms (Schlesinger, 2009). This acceleration of the nitrogen cycle is not only unsustainable at the
34 level of environmental resources but is also very harmful to both natural ecosystems and humans
35 (Stevens, 2019). Harmful effects of excess nitrogen (N) in the environment, i.e., atmosphere, water and
36 soil, are biodiversity reduction, ecosystem degradation, climate change, photochemical smog and
37 groundwater and drinking water pollution, which have been critically reviewed (Pan et al., 2019a).

38 Before the 20th century, the N cycle regulated itself along with the operation and functioning of natural
39 ecosystems by biological N fixation (BNF), lightning N fixation (LNF), N deposition and denitrification (Luo
40 et al., 2018). Since the development of the Haber–Bosch nitrogen fixation (HBNF) process, a
41 considerable amount of reactive nitrogen (N_r), grouping all N species other than N_2 , has been
42 incorporated into terrestrial ecosystems (raising its value 14 times from 1890 to 2010) to ensure global
43 food security and meet the food demands of approximately 48% of the world's population (FAO, 2022).
44 Thus, N cycles in terrestrial and marine ecosystems have been greatly altered (Luo et al., 2018). In
45 addition, inefficient use of fertilisers causes significant loss of nutrients (Sutton et al., 2013). Around 80%
46 of N and 25–75% of phosphorus (P) are lost to the environment through run-off, leaching and off-gas
47 emissions, causing environmental impacts such as eutrophication and global warming and leaving
48 insufficient nutrients in the soil for crops (Jakrawatana et al., 2017; Sutton et al., 2013).

49 In contrast to other essential nutrients such as P, N is abundant in the atmosphere in the form of gas
50 ($N_2(g)$). The problem lies in the fact that the conversion of inert N gas ($N_2(g)$) to its reactive forms is

51 extremely energy-intensive and fossil fuel-dependent (Moomaw, 2002). Some studies point out that the
52 Haber–Bosch process used for the production of synthetic N fertiliser entails 2.5% of the global fossil
53 energy usage and implies the production of 4–8 tons of CO₂ eq. per ton of synthesised N fertiliser
54 (Beckinghausen et al., 2020; Coppens et al., 2016a).

55 The impacts of N_r on natural ecosystems, (e.g., atmosphere, water bodies and soils) and human health
56 ecosystems and the correlation between N_r and climate change have been critically reviewed (Erisman
57 et al., 2013). The study concluded that although there is strong evidence for the cascade of N_r effects,
58 better data are needed to quantify the components of the cascade to best support policy options. When
59 talking about alterations in the natural N cycle due to anthropogenic activities, scientific research points
60 to the popularisation of the application of inorganic fertilisers to agricultural soil as the main driver
61 (Vitousek et al., 1997).

62 According to the FAOSTAT database on N fertilisers, in 2016, China was leading the market, especially
63 in the production sector (Kahrl et al., 2010). This indicator agrees with the fact that Asia comprises a full
64 30% of the world's land area with 60% of the world's current population. Other regions such as America
65 and Oceania are more reliant on external sources to meet the internal demand. Africa is an exceptional
66 case. Due to historical, climate and economic reasons, some regions of the continent face scarcity of
67 food and water, which has led to distinct challenges in the agricultural production field ("Land and
68 environmental degradation and desertification in Africa," 2021). Europe shows particularly high rates of
69 import and export of N fertilisers, although domestic production is sufficient for the agricultural needs of
70 the region (Van Egmond et al., 2002). The estimated consumption of mineral N fertilisers in the EU-27
71 has remained around 10 million tons in the last 10 years, with fluctuations and a slight upward trend
72 ("Eurostat," 2021). On the other hand, there is a decreasing trend with a period of stabilisation for the
73 gross N balance in agricultural land in the EU-28 since 2004 ("Eurostat," 2021). The countries with the
74 highest N fertiliser consumption are, in order, France and Germany. Following on the list, with similar
75 amounts of around 1 million tons in 2017, stand Poland, the UK, Turkey and Spain ("Eurostat," 2021).

76 2. Literature review

77 Spain is an important exporter of agricultural products worldwide, but above all in the European market
78 (“Spanish Agri-Food Exports Increase by 97% in Last Decade,” 2019). In the early 1960s, Spain was
79 almost self-sufficient in terms of food and feed supply. In the first stage of the 21st century, net imports
80 of agricultural products equalled crop production expressed in terms of nitrogen content (650 Gg N/y)
81 (Lassaletta et al., 2013).

82 This demonstrates a great dependence on external markets to satisfy the national demand for fertilisers
83 (“Estadística de consumo de fertilizantes en la agricultura,” 2021); with accumulation points along the N
84 flows, these N-based compounds could be recovered, thus reducing the rapidly increasing import trend.
85 Recovery of N from alternative sources (i.e., wastewater, manure or food waste) could serve not only as
86 a national approximation to the circular economy approach but also as a way to reduce external
87 dependency in case of price fluctuation and promote N_r recovery options from urban, industrial and
88 agricultural cycles. Element flow analysis (EFA) has been applied to track nutrient flows and manage
89 nutrients in several applications at a regional scale (Baroi et al., 2020; Cordell et al., 2009; WangShou et
90 al., 2016; Wu et al., 2016). In addition, the management of nutrients along the supply chain has been
91 evaluated and a new method of nutrient footprint has been introduced by Gronman et al. (2016) and
92 others (van der Wiel et al., 2020; Xu et al., 2020; Zhang et al., 2021). A review of the state of the art
93 identified a limited number of studies specifically focused on nitrogen, which are listed in Table 1.

94 *Table 1 Summary of the most relevant Nitrogen Flow Analysis published in the last two decades*

Element	Year	Area	Approach	Ref.
N	1998	Huizhou (China)	Urban	(Ma et al., 2007)
N	2000-2016	Beijing (China)	Urban	(Pan et al., 2019b)
N	2002	Illinois (USA)	Agricultural	(Singh et al., 2017)
N	2004-2014	France	Agricultural	(Billen et al., 2018)

N	2015	Scania (Sweden)	Regional	("Nitrogen flow in Scania - Epsilon Archive for Student Projects," 2015)
N	2010	Maeklong river (Thailand)	Regional	(Pharino et al., 2016)
N	2011	Bangkok (Thailand)	Urban	(Buathong et al., 2013)
N	2014	Thailand	Agricultural	(Suesatpanit, 2017)
N, P	2004-2007	Finland	National	(Antikainen et al., 2008)
N, P	2009	Flanders region (Belgium)	Reginal	(Coppens et al., 2016b)
N, P	2014	St. Eustatius (NL)	Agricultural and urban	(Firmansyah et al., 2017)
P	2012	Spain	National	(Álvarez et al., 2018)
N,P,K,Mg	2021	Okanagan (Canada)	Regional	(Harder et al., 2021)
N,P	2022	Sweden	National	(Sinha et al., 2022)
N	2021	China	Agricultural	(Jin et al., 2021)
N	2020	Xiamen (China)	Coastal City	(Li et al., 2020)
N	2021	Shanghai (China)	Food system	(Liao et al., 2021)
N	2001	Catalonia (Spain)	Regional	(Bartrolí et al., 2001)
N	2005	Catalonia (Spain)	Regional	(Bartrolí et al., 2005)
N	2012	Ebro River Basin (Spain)	Regional	(Lassaletta et al., 2012)
N	2013	Spain	National	(Lassaletta et al., 2013)

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96 This research aims to perform a nitrogen flow analysis (NFA) to determine the feasibility of i) recovering
97 this element from the several accumulation points within its material flow cycle or ii) defining actions to
98 promote the reduction of its consumption. The geographic framework is the Spanish territory contained
99 in the Iberian Peninsula excluding the Balearic and Canary Islands, as well as the Spanish cities in the
100 African continent, Ceuta and Melilla. The year 2016 was selected as the reference year due to it being
101 the latest date on which some of the official sources provided information. Nitrogen input and output data
102 were gathered from public databases. STAN software was used as a tool to develop the NFA and an
103 uncertainty analysis was also included. N recovery pathways were further discussed as a way to promote
104 the transition to the circular economy approach. The results were compared with the few examples

105 published for cities and regions, including the only two specific regional cases in Catalonia (NE Spain)
106 (Bartrolí et al., 2001, 2005).

107 3. Methodology

108 EFA has been widely used to assess resource flows such as energy, water or minerals at any
109 geographical scale (from global to local) (Graedel and Allenby, 2009) which is useful for providing relevant
110 information to develop regional management strategies (van der Voet, 2015). The methodology was
111 established to develop environmental management tools by assessing the technical (technosphere) and
112 human (anthroposphere) metabolisms. It is based on a) mass balance, which enables a systematic
113 assessment and tracking of flow materials (e.g., N) considering the inputs, transformations and the
114 outputs within the system (van der Voet et al., 1995) and b) system analysis, consisting of a three-step
115 procedure: (i) definition of the system, (ii) quantification of the overview of stocks and flows and (iii)
116 interpretation of the results (Baccini and Brunner, 2012). To determine the unknown data, the algorithm
117 follows a sequence of calculations defined by equations 1–4 (Cencic and Rechberger, 2008):

$$118 \text{ Balance equation: } \sum inputs = \sum outputs + change \text{ in stock} \quad (1)$$

$$119 \text{ Transfer coefficient equation: } output_x = transfer \ coef_{to \ output \ x} \cdot \sum inputs \quad (2)$$

$$120 \text{ Stock equation: } stock_{period \ i+1} = stock_{period \ i} + change \ in \ stock_{period \ i} \quad (3)$$

$$121 \text{ Concentration equation: } mass_N = mass_{good} \cdot concentration \quad (4)$$

122 The entire process is summarised in the general flow chart depicted in Figure S5 (Supplementary
123 Material). The first step is to define the system and its boundaries. Then, all the flows involved need to
124 be identified and quantified using the specific databases as detailed in the Supplementary Material (Table
125 S2). The data were extracted from different databases and classified (listed in Tables S3–S8) to finally
126 compose the list of all 29 flows characterised for Spain as summarised in the Supplementary Material
127 (Table S9). This dataset is introduced in the model previously defined in STAN as defined by Cencic and

128 Rechberger (2008) to obtain the results of the mass balances and according to the definitions of flows,
129 stocks, process, system, etc., collected in the Supplementary Material.

130 **3.1 Studied area and boundaries**

131 The NFA was developed for the Spanish territory, which is organised into 16 autonomous communities
132 and excludes 3 other communities of the Balearic and Canary Islands, as well as two cities on the African
133 continent (e.g., Ceuta and Melilla). The N flows (in kt N) in different forms were targeted and divided the
134 NFA into several subsystems. This focused primarily on agriculture and food production systems, as N
135 consumption as fertiliser accounts for 43% of the total N imported across national borders (“Productos
136 fertilizantes,” 2021), but it also considered other industrial uses such as nitrogen in fertilisers and
137 chemicals. The flows associated with the recovery of N from wastewater and the application of urban and
138 farming biosolids to agriculture were also considered in the analysis. The period selected was one year,
139 2016, which was the latest year for which accurate information regarding most flows could be gathered.

140 The model was developed using STAN 2.6, software developed by the Technische Universität Wien that
141 allows the creation of graphical models with predefined components (processes, flows, system boundary,
142 text fields), as well as the development of material flow analysis through mathematical-statistical tools
143 such as data reconciliation and error propagation (Cencic and Rechberger, 2008).

144 Before the development of an NFA, a good understanding of the element of interest and its behaviour in
145 the defined space and boundaries was required. To understand N in a Spanish context, different
146 subsystems and processes were considered. As a starting point, the N cycle in a natural environment
147 without human intervention was reviewed (Antikainen et al., 2008; Mengel et al., 2001). The formulation
148 of this cycle is shown in Figure S1 (Supplementary Material). It is a relevant issue to identify all these
149 compounds because they constitute large flows of N on a national scale. The final definition of the NFA
150 will be based on the successful determination of these flows regardless of the weight contribution of N in
151 the associated N compounds. Consequently, the main relevant processes to consider to estimate the N

152 flows between systems are nitrogen fixation, ammonification, nitrification, denitrification and lightning, by
153 which N is fixed from the atmosphere to the soil. In this sense, legumes play a key role in sustainable
154 agricultural intensification by providing a source of edible protein for humans and livestock, making this
155 family the second most cultivated crops on the planet after cereals. Therefore, the introduction of different
156 species of legumes in cropping systems is of special relevance in order to: i) stabilise food production
157 over time (Renard and Tilman, 2019), ii) contribute with nitrogen from BNF (Jensen et al., 2020; Peoples
158 et al., 2009), reducing the environmental footprint of the N fertilisation practice (Jensen et al., 2012), iii)
159 assist with the control of pests and diseases (Voisin et al., 2013) and iv) improve farming profitability
160 (MacWilliam et al., 2014).

161 **3.2 Model description**

162 The final system comprises 29 flows and 6 subsystems. Regarding subsystems, the following were
163 considered for calculations: agriculture, households, industry, transport, waste management and water
164 bodies. The two most relevant stocks identified within these subsystems are agricultural land and water
165 bodies.

166 Agriculture is the system with the greatest theoretical relevance in the NFA and comprises crops,
167 livestock, forestry and pasturelands; the most important attribute of this subsystem is that it includes all
168 the soil used for the aforementioned purposes. It should be noted that substances of this subsystem are
169 in constant movement; therefore, it is necessary to approximate the quantification of certain flows.

170 Households represent the majority of end-consumers of goods and services provided by the industrial
171 sector. Consequently, the industry is a general category including all processes performed before the
172 consumption phase except for transport, which has a subsystem on its own. Waste management is
173 considered as an entity encompassing the largest urban waste management plants but also waste
174 management within industries and agricultural waste management. Lastly, water bodies are all of those
175 contained in the previously defined geographical boundaries, i.e., rivers, lakes, groundwater, etc.

176 Flows can be divided into those entering and exiting the system and those connecting two subsystems.
177 The former are considered imports/inputs or exports/outputs depending on whether they enter or exit the
178 geographical space; the latter are known as inner flows.

179 Imports and exports are key parts of the flow definition process. This NFA evaluates five groups of high
180 N content goods: fertilisers, food, feed, fuel and non-food products. These substances are considered to
181 enter or exit the established geographical boundaries. A scheme of imports and exports can be found in
182 Figure S2 (Supplementary Material).

183 Non-food comprises listed chemicals in the global trade market containing significant amounts of N,
184 mostly used for production purposes. Inner flows are more numerous and more difficult to classify. Based
185 on their start and end points, they represent many unrelated substances that transport N. The most
186 relevant inner flows in the model are the emissions to the atmosphere or water bodies in the specified
187 area.

188 **3.2.1 Auxiliary models for agriculture and waste management subsystems**

189 Given the complexity of the flow quantification process, two auxiliary models were developed for
190 agriculture and waste management subsystems to facilitate the build-up of the general model.

191 **3.2.2 Agriculture model**

192 The agriculture subsystem comprises three processes: i) crops, ii) livestock and iii) pastureland. Fishing
193 and forestry were not considered due to lack of relevance compared to the three aforementioned
194 processes. The inner flows accounted for are manure and fodder. The former comes from livestock and
195 is applied to crops and pastureland; the latter follows the same path but the other way around. Out of the
196 three processes, only soil (crops and pastureland that are considered a single process) appears as stock
197 due to the fixation of N in the soil. Livestock animals do not appear as stock because, although they retain
198 N in their bodies while they are alive, once they are slaughtered for human consumption, this N is
199 transferred to humans in the form of protein, which appears as meat product leaving the boundaries of

200 the subsystem. Imports and exports in the agriculture model are depicted in Figure S3 (Supplementary
201 Material).

202 **3.2.3 Waste management model**

203 The waste management model comprises four end-of-life scenarios: i) wastewater treatment plants
204 (WWTPs), ii) landfill, iii) waste treatment/composting and iv) incineration. Each scenario acts almost
205 independently of the rest and many external flows, e.g., food waste, end up in end-of-life routes,
206 distributed by fractions according to the waste management strategy defined in Spain. The only inner
207 flow considered in this case is WWTP biosolids. It appears in WWTP and can be processed via
208 incineration or used in cement industries as a substitute for coke and marginally sent for landfill, although
209 this is banned by the EU regulation. The remaining flows are imports or exports from other subsystems
210 as can be seen in Figure S4 (Supplementary Material).

211 **3.3 Data collection**

212 A key aspect of performing an EFA is the collection of the necessary data to quantify the flows of the
213 system with a certain degree of reliability (Table S2). To fulfil this purpose, several sources of information
214 were consulted (e.g., official statistical databases, published reports, surveys and interviews). The
215 statistical data mainly contained the amounts of N compounds such as N-containing products, chemical
216 fertilisers being applied to the field, crop harvests, milk production, sown crop areas, the number of
217 livestock and the human population. Detailed information on how data were gathered and treated to fit
218 the NFA can be found in the Supplementary Material (Section 3).

219 The availability of data for such a specific element (N) in the Spanish context is a challenge, especially
220 in those systems where N concentration data are not collected or publicly accessible.

221 **3.4 Data management and uncertainty assessment**

222 One of the main concerns of EFA is the identification of potential errors and uncertainties. The diverse
223 nature of sources and the varying quality and availability of data make NFA results inherently uncertain.
224 In this work, the results have been cross-checked by using alternative estimates, comparing with values
225 reported in the literature and making estimates of N mass balance when possible (Senthilkumar et al.,
226 2012). In some cases, several estimates were made for the same point, and then these N flows were
227 averaged (Bartrolí et al., 2005; Lassaletta et al., 2013).

228 Confidence ranges for NFA were obtained by using the HS approach developed by Seyhan (2009) and
229 widely used in different EFA studies (Asmala and Saikku, 2010; Cooper and Carliell-Marquet, 2013;
230 Seyhan, 2009). To evaluate the reliability of the results, the information used to quantify each flow was
231 classified into four categories. Hedbrant and Sörme (2001) developed a method widely used for the
232 assessment of uncertainty in EFA models. This method involves assigning uncertainty levels to various
233 data sources, such as official statistics or values from the literature, and applying an interval to each level
234 (Cooper and Carliell-Marquet, 2013). The intervals used in this study are summarised in Table S1
235 (Supplementary Material). Results, as incorporated into the STAN program, are depicted in Figure 1
236 along with the 95% confidence limits.

237 **3.5 Assessment of N-use efficiency**

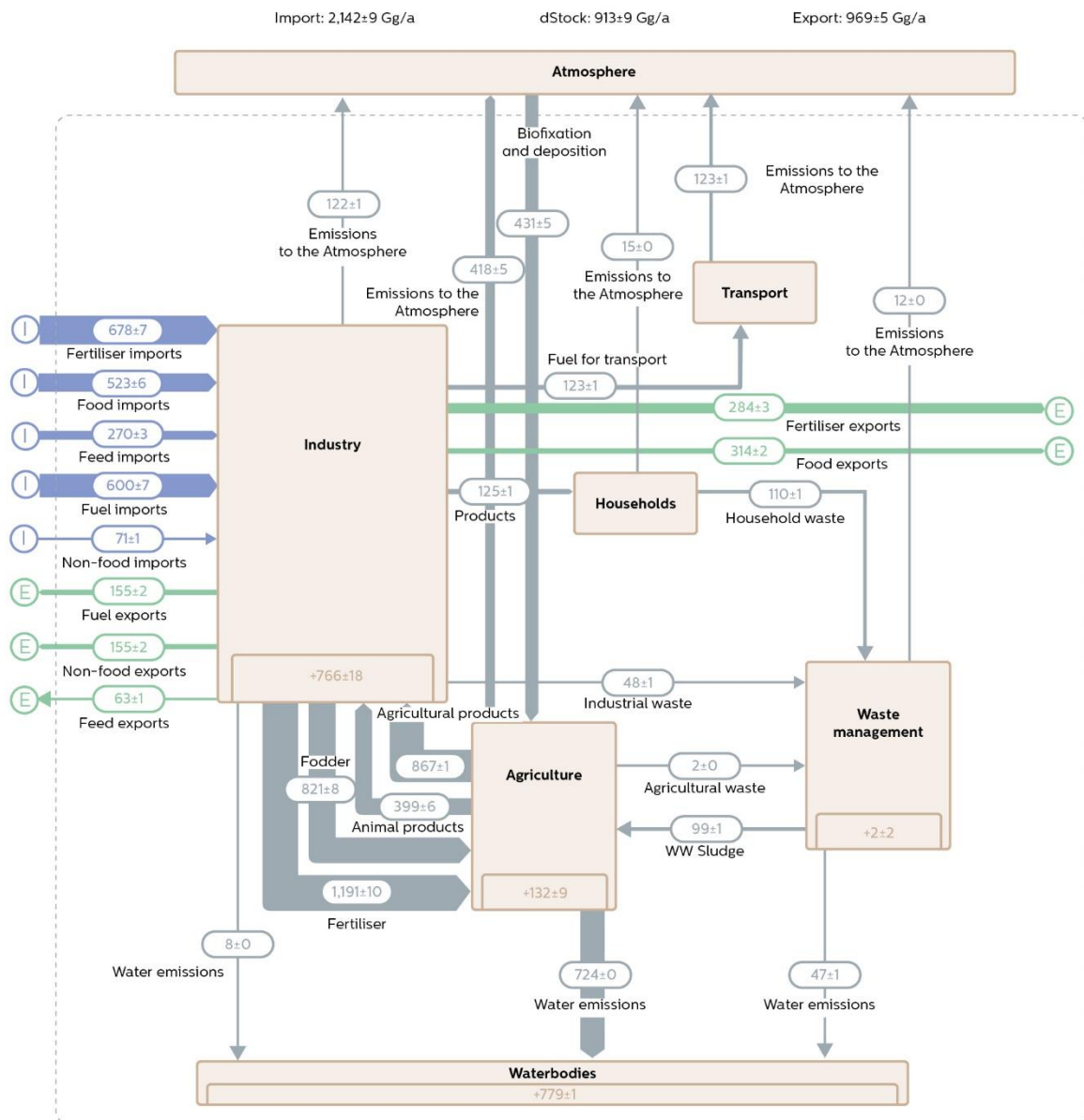
238 N-use efficiency (NUE) is widely used as an indicator to assess N management in agriculture (Baligar et
239 al., 2007; Reich et al., 2014). NUE is the ratio of the crop N uptake to the total N fertiliser input. It is also
240 defined as the ratio between the N uptake of crops and the available N in the soil, which would include
241 the N from applied fertiliser plus the residual mineral N in the soil. The Spanish NUE for the reference
242 year was calculated according to European standards using Eq. 5:

$$243 \quad NUE = \frac{\text{Total plant N uptake}}{N \text{ applied}} \cdot 100 \quad (5)$$

244 **4. Results from the model**

245 **4.1 Main N flows in Spain**

246 This section describes the results obtained for the NFA in Spain for the year 2016, intending to determine
 247 areas with an inefficient use of N, identifying the main losses and accumulations and estimating the
 248 dependence of Spain on imports of N-based chemicals and N-containing compounds. Figure 1 shows
 249 the results of the NFA using the STAN tool.



250

251

Figure 1 Nitrogen Flow Analysis for Spain with 2016 as the reference year

252

253 In Figure 1, the boxes represent the main processes and where stocks involving N are located, while the
254 connecting arrows represent the main N flows. The N flows are presented in the Sankey format, in which
255 the width of the arrow is shown proportional to the size of each flow. The quantity of each N flow
256 (expressed in kt N/y) accompanied by the uncertainty is included in the circle along each arrow. A list of
257 all the streams is summarised in Supplementary Material Table S2.

258 The NFA results point out that Spain in 2016 had a budget of 913 kt N/y (dStock) when only accounting
259 for the accumulation in that year. This accumulation can be found in agriculture (132 kt N/y), water bodies
260 (779 kt N/y) and dumpsters (2 kt N/y). N accumulates in soil, forests and in groundwater and landfills.
261 There is a clear need for international products with a high N content. Among imports, fertiliser was the
262 largest flow, closely followed by fuels and food. Exports appear to have minimal influence on the national
263 N budget, with the most relevant export flow being that of fertiliser with 284 kt N/y.

264 From Figure 1, it can be seen that the greatest interaction between subsystems involves industry and
265 agriculture. Industry is the subsystem with the most linked flows; however, agriculture concentrates the
266 largest flows of N, the flow of fertiliser from industry to agriculture (1191 kt N/y) being one of the most
267 remarkable. Since the amount of fertiliser that the industry produces is higher than the imports, it means
268 that the industry is converting part of the agricultural products into fertilisers.

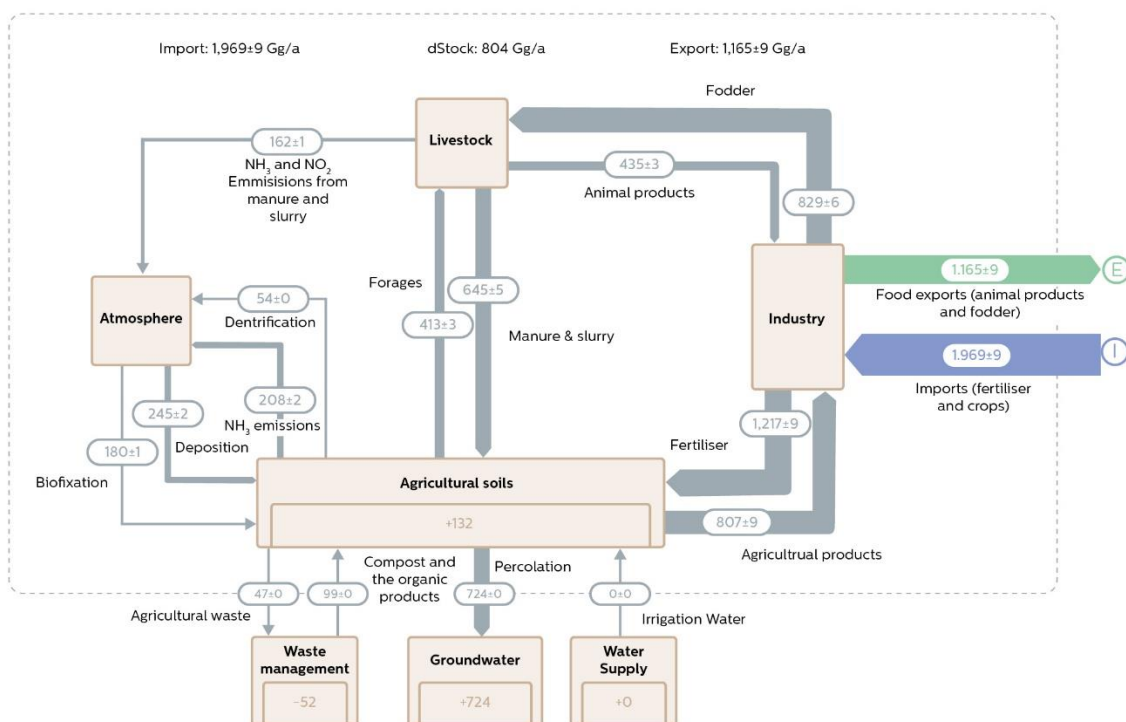
269 In 2016, 2142 kt N entered the system, while 971 kt N left the geographical boundaries. The strong
270 relationship between the food industry and the anthropogenic intervention in the N cycle is clear as
271 depicted in Figure S6 (Supplementary Material), which indicates that fertiliser, food and feed account for
272 89% of the annual N flows entering Spain's boundaries. When it comes to exports, the proportions change.
273 The three aforementioned groups of goods represent 62% of the exported N. The most remarkable
274 distinction between exports and imports is the amount of non-food N that is traded to other countries in
275 comparison to the amount acquired by Spain. This is mainly because Spain exports more than twice the
276 amount of N it imports.

277 When it comes to emissions to the atmosphere, a detailed table is provided in the Supplementary Material
 278 (Table S8) including the contribution of NO₂, NH₃ and N₂O to the different emissions to the atmosphere.
 279 It is noteworthy that the main N emissions to the atmosphere within industry and transport processes
 280 exceed 90% due to NO₂ emissions. These emissions come from the N content in the fossil fuels and
 281 industrial N₂ fixation through high-temperature combustion.

282 4.2 NFA for the agriculture subsystem

283 To have a broader understanding of the behaviour of N in the Spanish system, two auxiliary NFA models
 284 were developed, one of which focuses on agriculture and livestock as a theoretical framework. The review
 285 of the state of the art indicates that agriculture could be one of the most important subsystems when
 286 evaluating N flows in a given region (Senthilkumar et al., 2012). However, each territory has different
 287 weaknesses and strengths when it comes to nutrient management.

288 A diagram with the main results of the NFA for the agriculture subsystem is shown in Figure 2. The largest
 289 import of N to the system comes from fertiliser applied to agricultural soils.



290

291 *Figure 2. NFA for the agriculture subsystem for Spain with 2016 as the reference year*

292 As can be seen in Figure 2, the imports, which are formed by different types of crops and fertilisers, are
293 sent to their respective processes. The fertilisers go to the agricultural soils to produce forage, which is
294 later combined with the fodder produced by the industry to feed livestock. The value of biofixation by
295 leguminous crops, which accounts for 9% of N imports, is noteworthy.

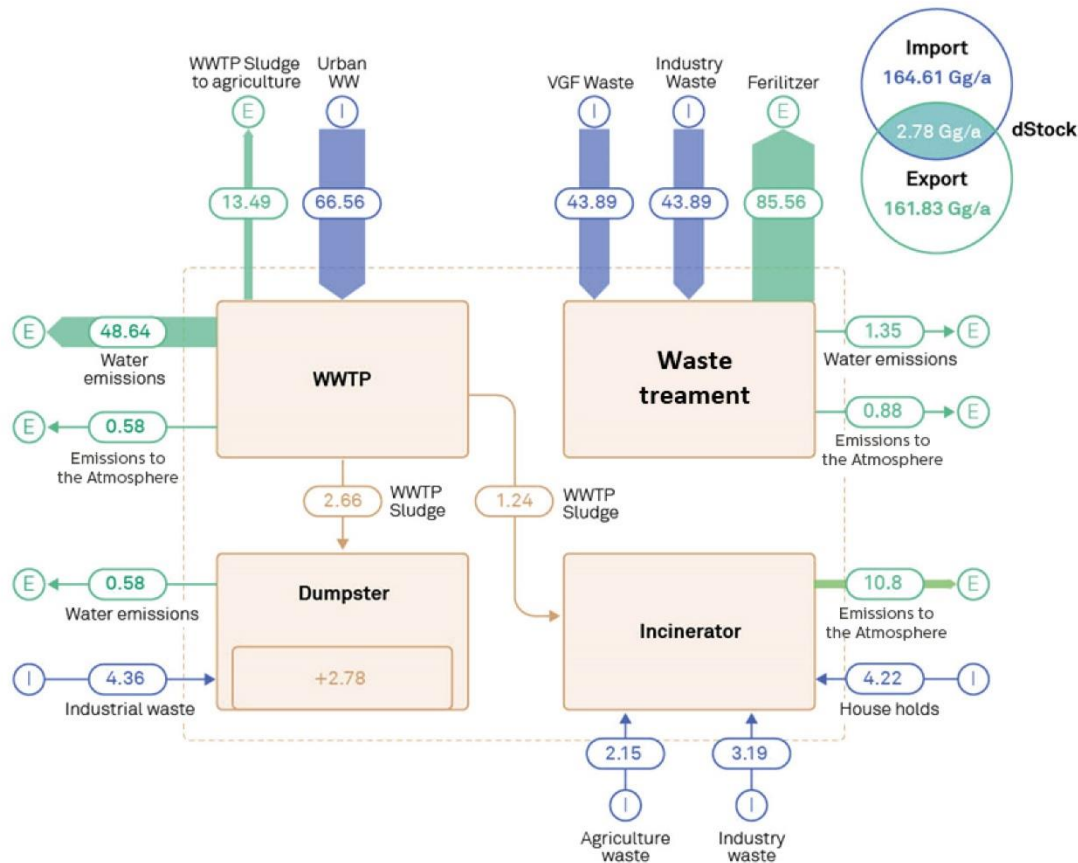
296 Regardless, the accumulation is balanced by the fact that plant products accumulate a portion of N and
297 this amount leaves the system once the crop is ready for harvest. Livestock fodder was another major
298 nitrogen import for this subsystem. Livestock was not considered a stock system since once animals are
299 slaughtered for meat production; the accumulated N is transferred to the consumer. A significant flow of
300 N links livestock and cropland, given that manure is used as an organic fertiliser. Pastureland shows a
301 higher stock, mainly attributed to the fact that the values of atmospheric deposition and biological fixation
302 are similar to those assigned to cropland, but the transfer of nutrients from land to plant products is
303 significantly lower when there is no agricultural activity.

304 As a final balance, in the subsystem defined as agriculture and livestock, imports and exports add up to
305 1969 kt N and 1165 kt N, respectively. Consequently, the stock of N in agricultural land and water bodies
306 amounted to 132 kt N and 724 kt N in 2016.

307 **4.3 NFA for the waste management subsystem**

308 The second subsystem assessed was waste management. It consists of four main processes (end-of-
309 life scenarios) in Spain (Figure 3). Composting seems to be the most widespread waste treatment
310 process with the highest N flows, especially due to the high proportion of food waste in Spain biologically
311 treated for reuse as fertiliser.

312



313

314 *Figure 3. NFA for Waste management subsystem in Spain with 2016 as the reference year*

315 The second most important process is that of WWTPs, which treat urban wastewater and, in some cases,
 316 such as in large metropolitan areas, mix urban and industrial wastewater. This wastewater usually has a
 317 high N content, mainly due to the contribution of the human excretion of urea (Hanson and Lee, 1971).
 318 WWTPs are one of the most recurrent secondary sources identified to implement material recovery strategies,
 319 especially for nutrient cycles (e.g., N and P) (Bernal et al., 2016; Guaya et al., 2016; Lebuf et al., 2012).
 320 WWTP effluents have also shown great potential, which is due to the large volume of treated water that
 321 contains a relatively low concentration of total N of approximately 15–60 g N/m³. Consequently, efforts to
 322 reduce the concentration of N in waterworks that already carry out tertiary treatment are nowadays a costly
 323 management option. In addition, the volume of biosolids generated is less than that of the treated water,
 324 while the N concentration is up to 6–7 times greater than that of water, about 70–80 g N/kg. The fact that
 325 more than 75% of the biosolids is valorised in agriculture is having a great positive impact since 86 kt N is

326 recovered as organic fertilisers. However, there are some doubts about the capacity of the crops to use them
327 efficiently, as is the case for agricultural waste (Loyon, 2017), and future options are to promote the recovery
328 of reactive nitrogen as $\text{NH}_3(\text{l})$ or liquid fertilisers (Vecino et al., 2019). Finally, landfills and incineration are
329 widely used waste management options in Spain, but they do not imply particularly high N flows, apart
330 from emissions to the atmosphere derived from waste incineration, which amount to 11 kt N.

331 It has been difficult to quantify the specific contribution of the agricultural sector to the N cycle; wastewater
332 generated on farms, especially those producing pigs, follows management routes where it is spread on
333 agricultural soils to benefit from the C, N, P and K contents. The continued intensification of livestock
334 farming systems is increasing their total environmental impact, resulting in increased emissions of $\text{NH}_3(\text{g})$,
335 greenhouse gases (GHG) and odours that derive from the housing, storage and application of manure
336 and slurry in the field. In a recent study in Europe, it was estimated that animal manure is contributing up
337 to 65% of total anthropogenic NH_3 , 40% of N_2O and 10% of CH_4 emissions (Hou et al., 2017). Therefore,
338 recovery of NH_3 from agricultural waste will be a priority and an opportunity to reduce Spanish ammonia
339 imports. While the recovery of P from wastewater is mandated by regulation in countries such as
340 Germany and Switzerland, regulation is expected to move forward to promote the recovery of nitrogen in
341 the form of any reactive type of N. Research efforts are directed at recovering ammonium salts to be
342 used as fertilisers and efforts are also directed to recover NH_3 (Vecino et al., 2019).

343 **5. Discussion of results**

344 Calculation of the net anthropogenic nitrogen input (NANI) was described by Lassaletta et al. (2013) for
345 the agri-food system. The authors reported that the NANI in 2009 for Spain was 1673 kt N/y. In addition,
346 the study provided the evolution of this value since 1961. Thus, taking into account the growth rate for
347 this period and calculating the corresponding value for 2016, which would correspond to the period
348 studied in this work, a NANI of approximately 1835 kt N/y would be expected.

349 In this study, first the total 'new' anthropogenic N input to the country, through the application of synthetic
 350 fertilisers (1191 kt N/y), net atmospheric inputs (245 kt N/y), BNF by crops (180 kt N/y) and net import of
 351 food and feed (479 kt N/y), was estimated, finally representing a NANI of 2095 kt N/y for Spain, 14%
 352 higher than expected by the growth trend of the data reported by Lassaletta (2013).

353 The current results were compared with those reported for other reference cases in Spain. Bartrolí et al.
 354 (2005) developed a study with the same compartments as defined in the present work, but only for
 355 Catalonia. Lassaletta et al. (2013) evaluated the agri-food compartment but for the entire Spanish territory.
 356 Initially, the main N stocks were compared. Subsequently, the N loss flows (denitrification, NH₃ emissions,
 357 N discharged to water bodies) were analysed with respect to the total N inputs reported in these works
 358 for one year (426 kt N/y for Bartrolí et al. (2005); 1673 kt N/y for Lassaletta et al. (2013); and 2090 kt N/y
 359 in this study). Finally, other relevant flows were compared with total N inputs. All these results are
 360 collected in Table 2¹.

361 *Table 2. Comparison of percentages of stock and flows with studies based on the Spanish territory (Bartrolí et al.,*
 362 *(2005 and Lassaletta et al., (2013))*

	This study	Bartrolí et al., (2005)	Lassaletta et al., (2013)
Overall stock	53%	63%	54%
Stock in soils	10%	7%	5%
Stock in water bodies	37%	23%	59%
Denitrification	3%	7%	19%
NH ₃ emissions (soil and livestock)	18%	13%	
Water bodies	37%	23%	64%
Food exports	15%	37%	9%
Fertilizer imports to soil	55%	14%	53%
Atmospheric deposition	12%	3%	1%
Biofixation	9%	4%	15%

¹ These percentages are calculated by dividing the value of the flow by the total N input reported by the authors.

363 All these results indicate that overall N stocks within the country have been consistently reported to be
364 around 50–60% of total N inputs. Furthermore, Lassaletta et al. (2013) reported that only 6.5% of N is
365 transported out of the country through river flows, which allows N stocks to be achieved in soils and water
366 bodies of between 50–60% of total N inputs. Other significant differences that can be found with the
367 previous models are those related to food exports and the contribution of fertilisers. In this case, Bartrolí
368 et al. (2005) reported different values but this is due to the fact that their study only considered the
369 autonomous community of Catalonia, which is the fourth in terms of agriculture production (“Agricultura:
370 valor de la producción por región en España,” 2020).

371 Measures must be taken not only to improve N efficiency at the national level, but also to meet the SDGs
372 in accordance with the 2030 Agenda for Sustainable Development. The areas that can contribute to a
373 considerable reduction of N in the atmosphere are road transport (passenger cars), electricity and heating
374 production, heavy-duty vehicles and buses. Some actions that could reduce these contributions are i) the
375 reduction of NO_x emissions with the application of limitation policies aimed at the industry and transport
376 sectors; ii) a paradigm shift in the electricity and heating sector; and iii) a change in the urban mobility
377 model. In this sense, the penetration of electric vehicles in the market in the coming decades could make
378 an important contribution to reduce N emissions.

379 **5.1 Linking agriculture and waste subsystems**

380 Analysis of the waste subsystem has shown its potential to produce fertilisers from waste products. In
381 that case, 86 kt of N is valorised as a biofertiliser from industrial and domestic waste. However, in the
382 case of WWTPs, there are no such synergies, although there is the same potential. This is due to several
383 legal barriers that until now do not recognise recovered products like fertilisers, maintaining their status
384 as waste.

385 Nevertheless, the European Commission has adopted a delegated act to include sewage sludge among
386 the authorised input materials for fertiliser sold across the EU, paving the way for further investment in P

387 recovery from sludge. The measure extends the Fertilisers Regulation adopted by the Commission in
388 June 2019, which left the issue of sludge-based nutrients open. This was considered a temporary setback
389 by those hoping for a breakthrough in the nutrient recovery market (“European Sustainable Phosphorus
390 Platform - News Archive,” 2022).

391 The provision approving sludge-sourced fertilisers has been added to the regulation, which will come into
392 force in 2022. According to Brussels-based water lobby group EurEau, the new text allows P to be
393 recovered from sludge as struvite (phosphate salts) and from incinerated sludge ash. The fertiliser thus
394 obtained can be sold across borders within the EU Single Market (“Status of the Regulation (EU),” 2022).

395 This procedure has demonstrated the feasibility of obtaining fertiliser status for a recovered product,
396 including struvite within the recovered materials that can be used in agriculture and thereby granting it
397 the CE marking. The same procedure should be followed for other recovered nitrogen-based fertilisers,
398 such as ammonium. In this sense, if struvite and ammonium salts are considered potential alternative
399 sources of N, then WWTPs can be considered resource recovery facilities (Bolzonella et al., 2017; Lebuf
400 et al., 2012; Vaneekhaute et al., 2013; Verstraete et al., 2009).

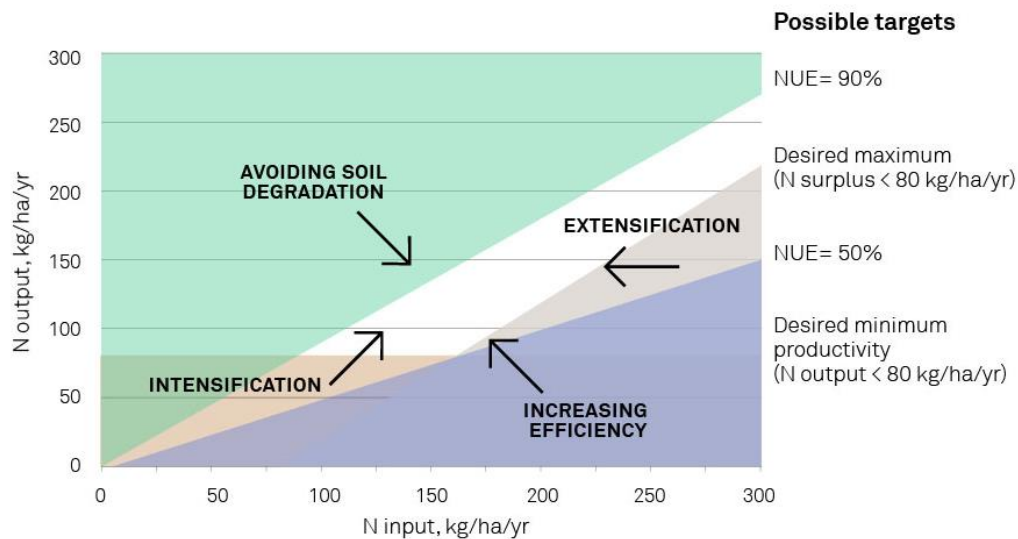
401 Figure 3 shows that each year 49 kt N is discharged into water bodies, which represents 73% of the input
402 flow and could be potentially recovered. In recent years, several technologies have been developed to
403 recover nutrients from wastewater. The most common is the crystallisation of struvite, which allows for
404 the recovery of both N and P or even potassium (K-struvite) (Vaneekhaute et al., 2017). Stripping and
405 absorption are used to recover ammonia, mainly as ammonium sulphate, but they are not implemented
406 in WWTPs due to energy requirements and combinations of ion exchange with membranes to obtain
407 ammonium salts (nitrate, sulphate or phosphate) because of their potential use as fertilisers. However,
408 all these technologies require a high concentration of nutrients to be economically recovered. In a WWTP,
409 these concentrations can only be found in the anaerobic digestion centrates, which can range from 500
410 to 1500 mg N-NH₄/L. The N present in these streams usually accounts for 10–20% of the total N in the

411 influent of the WWTP (Vaneekhaute et al., 2016). Considering N losses of 5% in the sludge, there
412 remains a total of 5–10% of the total N in the influent that could be valorised as fertiliser, which accounts
413 for 3–7 kt N/y. Considering the flows represented in Figure 3, the amount of N recoverable from the
414 WWTPs represents from 0.2% to 0.5% of the total N produced as fertilisers in Spain. Although it may not
415 seem huge in terms of global impact, it must be taken into account that this percentage range would allow
416 for a fertiliser-producing company such as Fertiberia (www.fertiberia.es) to manage all the production and
417 distribution of recovered products from WWTPs. In addition, several advantages associated with the use
418 of recycled nutrients should be considered: i) a reduction in operating costs for WWTPs associated with
419 less maintenance due to uncontrolled precipitation of struvite, ii) lower energy consumption in the aeration
420 of the biologic reactor due to lower nitrogen load, iii) lower cost of sludge transport due to improved sludge
421 dewaterability and iv) reduced carbon footprint for recovered fertilisers compared to conventional ones
422 following the Haber–Bosch process (Basosi et al., 2014).

423 **5.2 Assessment of NUE in Spain and actions to increase efficiency**

424 Data from the agriculture NFA were used to determine the Spanish NUE value according to Eq. 5. This
425 value considered the N uptake by the plant as the sum of N in plant products and fodder (1296 kt N) and
426 applied N as the sum of the application of fertiliser, seeds and manure in crops, as well as N fixed to the
427 soil through BNF or atmospheric deposition (1610 kt N), giving an NUE value of 71%. Regarding
428 agricultural practices, the EU Nitrogen Expert Panel presented the possible objectives for the optimisation
429 of N management in the *NUE Indicator Report* (Figure 4).

430



431

432 *Figure 4. Evaluation of N outputs (kgN/y.ha) as a function of N inputs (kg(ha.h) under potential target*
 433 *indicators as a function of main directions of change in the N use efficiency (Nitrogen Expert Panel,*
 434 *("Homepage | EU Nitrogen Expert Panel," 2014))*

435 The most desirable scenario for a country is to have an NUE between 50% and 90% (Panhwar et al.,
 436 2019). Lower values indicate inefficient use of N that can lead to externalities. On other hand, NUEs
 437 above 90% should be avoided to reduce the risk of soil mining. The Spanish NUE value for 2016 is within
 438 the established range; however, it being closer to the upper limit indicates that the efficiency could be
 439 improved but taking into account the risks of surpassing the 90% limit.

440 Although much of the work must be done at the farm scale, important policies need to be implemented
 441 at the national and multi-national scales, e.g., facilitating technology transfer and promoting agricultural
 442 innovation (Zhang et al., 2015). Additionally, improving NUE should be adopted as one of the SDG
 443 indicators used alongside crop yield and perhaps other soil health parameters to measure the
 444 sustainability of the agricultural sector. Countries should be encouraged to collect data on their N
 445 management in crop and livestock production. These data should be used to trace pathways of the three
 446 indices of agricultural N pollution, agricultural efficiency and food security targets (N_{sur} , NUE and N_{yield}).
 447 In the case of Spain, an Action Plan was presented through the *Integrated National Energy and Climate*
 448 *Plan 2021–2030* published in January 2020 ("National energy and climate plans | European Commission,"

449 2021), where the Spanish government presented several measures related to N management in the
450 country, such as i) the introduction of leguminous plants into crop rotation systems to improve N levels in
451 the soil, its structure and fertility. Subsequent crops would require less nitrogenous fertiliser. At the current
452 level, leguminous plants contribute 245 kt N yearly, which already represents 25% of the N contributed
453 by inorganic fertilisers. Further increase in the quantity of N fixed by these crops would result in a lower
454 inorganic requirement, not only contributing to reduce the carbon footprint associated with the use of
455 inorganic fertilisers but also reducing external dependencies. Also, ii) the production of organic fertiliser
456 using pig and cattle manure in areas with a high concentration of livestock was recommended. In addition,
457 there was iii) the National Plan for Emissions Reduction, with the replacement of fossil fuels with
458 renewable energies for electricity production. In this case, if there is a 20% reduction in fuel imports it
459 would directly reduce industry emissions to the atmosphere, mainly due to the reduction in NO_x
460 production.

461 **5.2.1 NUE in food: a transition towards a sustainable diet**

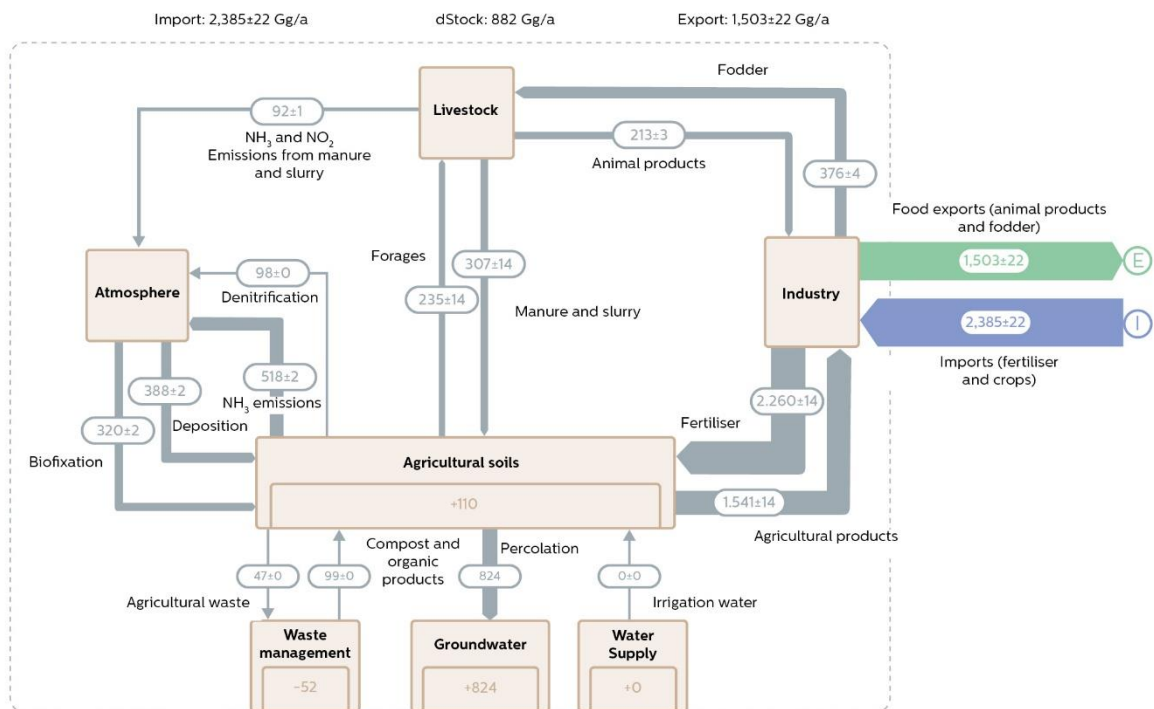
462 Quantification of the flows in the development of the NFA together with the state of the art indicate that
463 the food industry is an important factor in the N cycle (Socolow, 1999). In the specific case of Spain, food
464 waste is the indicator that places the country behind the rest of the EU member states and that could be
465 key to taking a step forward in terms of the efficiency of N. For instance, according to the European food
466 waste levels reported in 2016 ("Estimates of European food waste levels | FAO," 2016), Spain was listed
467 as one of the countries providing data of insufficient quality; therefore, up-to-date information of relevant
468 quality must be collected to identify sources of food loss and act to reduce the waste generated in this
469 sector. It is important to highlight the need to establish policies for the progressive reduction of food waste
470 as well as to promote the recirculation of all those by-products of the food production industry, which
471 could lead to greater efficiency in the use of N.

472 In terms of livestock production, changes in feed composition can increase NUE in animals destined for
473 human consumption without affecting the quality of human digestible protein in meat products (Cowling
474 et al., 2001). The increasing use of synthetic fertilisers, together with other practices of agricultural
475 intensification, has resulted in a considerable increase in agricultural productivity during recent decades
476 (Tilman et al., 2002). However, a large part of the increase in primary agricultural production is used as
477 animal feed (Pelletier and Tyedmers, 2010). A recent study, *Nitrogen on the Table* (“Nitrogen on the table:
478 the influence of food choices on nitrogen emissions and the European environment | PBL Netherlands
479 Environmental Assessment Agency,” 2016), indicated that current average per capita protein intake in
480 the EU was about 70% higher than that recommended by the World Health Organization (WHO). Spain
481 also stands out as one of the countries with the highest meat consumption in the EU-27. This can be
482 seen as an opportunity to experience a notable reduction of N pollution by pursuing a redistribution of the
483 land dedicated to food production by limiting the average meat consumption in the national diet.

484 Using biophysical models and methods, the large-scale consequences of replacing 25–50% of animal-
485 based foods with plant-based foods on a dietary energy basis have been calculated, assuming
486 corresponding changes in production in the EU (Westhoek et al., 2014). The results showed that cutting
487 consumption of meat, dairy and eggs in half would achieve a 40% reduction in N emissions, 25–40%
488 reduction in GHG emissions and 23% less per capita use of cropland for food production.

489 In this sense, a sensitivity analysis was carried out to assess the impact of dietary changes on the overall
490 NFA model. Assuming a 50% reduction in meat consumption implies a 50% increase in the N consumed
491 through plant-based foods to compensate for the protein consumed through animal products, as can be
492 seen in Figure 5.

493



494

495

Figure 5. Impact of the hypothesis of 50% reduction in meat consumption on agricultural land

496

497 Imports into the system through food would remain constant since no distinction was made in the flow
 498 between plant and animal products. Therefore, the study focused on the subsystem of agriculture and
 499 livestock. Applying a 50% reduction to all integrated flows in livestock and a 50% increase in all flows
 500 connected to agriculture, the results indicate that the stock in the agricultural soil would decrease by
 501 22 kt N/y, a 16% reduction of N stock compared to the current model. Taking into account the increasing
 502 trend of NANI reported by Lassaletta et al. (2013), this model could help reduce N imports to the system,
 503 and therefore the accumulation of N in the soils.

504 A large EU-level initiative to reduce food waste at the individual level is being promoted (“EU actions
 505 against food waste,” 2021) in addition to other initiatives through the EU Green Deal Action Plan with
 506 programmes such as Farm to Fork (“Farm to Fork Strategy,” 2022). However, communication is a key
 507 aspect to promoting significant changes in the habits of citizens and even more in the change of mentality

508 towards certain aspects of their lifestyle. Nitrogen flows are strongly linked to consumption habits and
509 agricultural practices that must be managed in such a way that the greatest benefit is obtained both for
510 the productivity of the land and to minimise the consequences of the social and environmental problems
511 that arise globally.

512 **6. Conclusions**

513 In this study, an NFA has been carried out within the Spanish territory with the data collected in 2016.
514 The lack of updated data and, in some cases, the variability of the information were the main challenges
515 to developing this analysis at a national level. Despite the availability of various reliable sources of
516 information for the quantification of N flows related to agriculture, a detailed comparison has been made
517 between the most relevant studies published in the Spanish territory to verify the credibility of the data
518 obtained in this study.

519 This NFA has been developed taking into account not only agricultural-related flows but also those linked
520 to industry and waste management, among others. Food consumption habits, heavily linked to the trends
521 in agricultural production, have been proven to be important in the N surplus reduction process.

522 In this study, the total contribution of anthropogenic N input (NANI) to the country has been estimated,
523 considering the application of synthetic fertilisers (1191 kt N/y), the net atmospheric inputs (245 kt N/y),
524 BNF by crops (180 kt N/y) and the net food and feed imports (479 kt N/y), providing a NANI of 2095 kt N/y
525 for Spain, 14% higher than expected by trend of growth from the data reported by Lassaletta et al. (2013).

526 Regarding waste management, prioritising biological treatment as the main end-of-life scenario for
527 compostable goods would be the best strategy to reduce the wasting of N to the environment, specifically
528 in the atmosphere, water or soil. In this way, avoiding incineration as an end-of-life scenario, 11 kt N per
529 year could be prevented from reaching the atmosphere.

530 According to the results, it is recommended to increase the circular strategy within the territory. This could
531 be achieved by recovering nutrients present in wastewater and transforming them into fertilisers. Taking

532 into account that Spain reports an N stock between 40% and 60% (913 kt N/a), actions should focus on
533 reducing N losses in water bodies in the agricultural sector, which represent 724 kt N per year.
534 Furthermore, considering the agricultural system, there is an annual accumulation of 132 kt N per year
535 in soils that also needs to be addressed. It is important to improve soil N management to increase the
536 organic N in soil and thus maintain the C/N ratio above 10, which is a sign of soil organic matter
537 accumulation. However, it is also important to reduce the risk of nitrate accumulation and leaching, in
538 order to comply with Council Directive 91/676/EEC on the protection of waters against pollution caused
539 by nitrates from agricultural sources. This directive establishes a limit of 170 kg N/ha·y for livestock
540 manure in vulnerable zones. In 2009, the overall value in Spain was 33.14 kg N/ha·y according to
541 Lassaletta et al. (2013). In this study, a value of 41.5 kg N/ha·y was estimated for 2016, which
542 corresponds to an increase of 25% in only 7 years.

543 Finally, a revision of dietary patterns in Spain showed that is possible to reduce nitrogen stored in soils
544 by 16% when considering 50% less consumption of animal products.

545 **Acknowledgements**

546 This research was supported by LIFE ENRICH project LIFE16 ENV/ES/000375 funded under LIFE
547 programme, the W4V project (ref. PID2020-114401RB-C21) financed by the Spanish Ministry of Science
548 and Innovation, by the R2MIT project (ref. CTM2017-85346-R) financed by the Spanish Ministry of
549 Economy and Competitiveness, and by the Catalan Government (ref. 2017-SGR-312), Spain.
550 Additionally, the authors acknowledge the Open Innovation - Research Translation and Applied
551 Knowledge Exchange in Practice through University-Industry Cooperation (OpenInnoTrain), Grant
552 agreement number (GAN): 823971, H2020-MSCA-RISE-2018-823971. The work of Álvaro Mayor was
553 supported by the Agència de Gestió d'Ajuts Universitaris i de Recerca within the industrial PhD program.

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