

# 1 **Life Cycle Sustainability Assessment of European beef production** 2 **systems based on a farm-level optimization model**

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## 12 **Abstract**

13 The European Union (EU) is among the largest beef producers in the world. Besides the economic  
14 turnover, beef production causes adverse environmental impacts such as climate change. The sector  
15 is known for high heterogeneity in production systems, partly explained by different natural and  
16 economic conditions. This study assesses the environmental, social, and economic performances  
17 of three typical beef production systems in the EU at the farm level. The farm optimization model  
18 FarmDyn is used in this study to carry out a Life Cycle Sustainability Assessment (LCSA) from  
19 cradle to farm gate; combined with a sensitivity analysis on prices, yields and animal traits. The  
20 assessed systems are a Belgian suckler cow farm that fattens its own offspring (BE); a system  
21 where calves raised in a French suckler cow farm are fattened on a farm in Italy (FR-IT); and a  
22 system where dairy bred calves from one farm are fattened on another farm, both located in  
23 Germany (GE-GE). The functional unit is 1 kg of carcass weight from young bulls. In addition to  
24 several environmental impact categories, the gross margin is estimated as an economic indicator.  
25 The social performance is measured with on-farm workload differentiated by tasks, and human  
26 calorie and protein conversion used for production. GE-GE performs better than the other systems  
27 in the environmental indicators because emissions are partially allocated towards dairy production.  
28 FR-IT shows the highest gross margin due to a higher beef price. BE and FR-IT use less human-  
29 consumable feed, as both systems employ grasslands and by-products for animal feeding. The  
30 sensitivity analysis identifies the price of beef and calves, the yield of roughage crops, and the  
31 weight and age of animals as major factors influencing the results. FarmDyn proves useful to

32 perform LCSA of beef production on a farm-level as it integrates environmental, economic, and  
33 social indicators in a consistent framework; while considering price effects and farmers' behaviour  
34 in the context of farm heterogeneity and variability in management practices. Results thus provide  
35 valuable information to inform not only farmers' decision but the debate of sustainable beef  
36 production in the EU.

37 **Keywords:** *farm model; life cycle assessment; livestock; optimization model; sensitivity analysis;*  
38 *sustainability*

## 39 **1. Introduction**

40 Livestock production causes 13% of the global greenhouse gas (GHG) emissions (Herrero et al.  
41 2016), around 33% of nitrogen (N) pollution (Uwizeye et al. 2020) and uses more than 40% of  
42 global arable land for feed production (Mottet et al. 2017). Concerns arise on the over-consumption  
43 of meat as food, given the low calorie-conversion efficiency of livestock (Wilson et al. 2019).  
44 According to Cassidy et al. (2013), an additional four billion people could be fed if all arable land  
45 were used to directly grow food instead of fodder or biofuels. However, livestock production  
46 contributes to the fight against hunger through the conversion of non-edible feedstuff into food for  
47 human consumption (Smith et al. 2013). Furthermore, the livestock sector contributes to the  
48 economy with a global production value of 1.2 trillion US\$ in 2018 (FAO 2020). Despite the  
49 disadvantages of livestock production, the global consumption of livestock products has been rising  
50 (FAO 2020) and plays a crucial role in reaching the United Nations' Sustainable Development  
51 Goals (Mehrabi et al. 2020).

52 A large share of the global livestock production is concentrated in the European Union (EU), e.g.,  
53 20% in 2018 (FAO 2020). In 2017, the EU-28 agricultural sector generated 10% of the region's  
54 total GHG emissions with a production value of 170 billion €, with around 4 million people  
55 employed in livestock farms (Peyraud and MacLeod 2020). Within the EU, cattle constitute the  
56 largest share of the livestock population at around 50% of the total livestock units, with France,  
57 Germany and Italy having the biggest herds (Cook 2020). Beef slaughtered in EU slaughterhouses  
58 amounts up to 6.8 million tonnes carcass weight while the largest share is estimated for bulls<sup>1</sup> (34%),  
59 followed by cows (30%) and heifers (16%) (EUROSTAT 2021). Bull meat production systems in  
60 the EU are characterized by a high degree of heterogeneity. Systems differ by origin and breed of  
61 the animals, age and weight at slaughtering as well as the kind and origin of feed used (Hocquette  
62 et al. 2018). The highest stocking density of fattening farms can be found in the Benelux states and  
63 Northern-Italy (Ihle et al. 2017).

64 A common methodology to examine the environmental sustainability of agri-food products is Life  
65 Cycle Assessment (LCA) (Nguyen et al. 2010). The LCA framework can be extended to cover the  
66 economic and social dimensions, i.e., through Life Cycle Costing (LCC) and social LCA (SLCA).  
67 LCC is often applied to estimate costs and profits (Florindo et al. 2017), while SLCA aims to assess

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<sup>1</sup> Non-castrated male bovine animals aged 1 year or more

68 impacts of production on the workforce, the local community, consumers, value chain actors, and  
69 society (Achten et al. 2020). Life Cycle Sustainability Assessment (LCSA) provides an integrated  
70 methodological framework based on the three-pillar concept of sustainability first mentioned in the  
71 Brundtland report that combines LCA, LCC and SLCA (Zamagni 2012).

72 Several studies estimate environmental impacts of beef production in the EU, highlighting the role  
73 of emissions from enteric fermentation, fodder production and manure management (e.g. Angerer  
74 et al. 2021). Kamilaris et al. (2020) assessed the economic profitability of different beef production  
75 scenarios alongside their environmental sustainability. Bragaglio et al. (2018) added the protein  
76 conversion efficiency to account for the societal concern of feed vs. food competition in their LCA  
77 of beef production in Italy. Yet, there are no examples of a LCSA application to European beef  
78 production systems.

79 LCAs are generally conducted in a static setting, which does not consider the adaption of farmers  
80 to changing conditions and their potential consequences (Lan and Yao 2019). In contrast,  
81 mathematical modelling is a tool that captures decision-making, inter alia, in food production  
82 systems (Djekic et al. 2018). For instance, farm models, like the FarmDyn model, focus on a farm-  
83 scale analysis and are frequently used for assessing environmental impacts (Britz et al. 2021). Their  
84 scope at the farm-level as the key decision-making unit allows capturing economic, environmental,  
85 and social impacts of management scenarios and policies (Reidsma et al. 2018). In the LCA  
86 context, optimization models can provide insights on changes of the environmental performance  
87 of agricultural systems due to farmers' adaptation to changing conditions such as price or yield  
88 changes (Veysset et al., 2010). By definition, bio-economic models capture not only biophysical  
89 but also economic flows within and between farms and, therefore, are well suited to add the  
90 economic dimension to LCA (Crosson et al., 2011). The advantages of optimization models can  
91 also be utilized in large-scale sensitivity analysis (Pahmeyer et al. 2020). When carrying out LCA,  
92 methodological choices and input data lead to uncertainty that affects the reliability of the results  
93 and is commonly assessed by means of sensitivity and uncertainty analyses (Escobar et al. 2014).  
94 However, the potential of bio-economic farm models to carry out both LCSA and LCA remains  
95 underexplored.

96 The goal of this study is to assess the environmental, economic, and social performance of three  
97 beef production systems in the EU within a LCSA framework. The FarmDyn model is applied to  
98 assess sustainability trade-offs and benefits, while considering variability in prices, yields and

99 animal performance, as well as farmers' behaviour in the different geographical contexts. The  
100 ultimate goal is to identify potential levers to increase the sustainability of typical EU beef  
101 production systems on a farm-level, informing cleaner production strategies for farmers and policy  
102 initiatives towards more sustainable beef production in the EU.

## 103 **2. Materials and Methods**

104 The LCSA is carried out according to the ISO standards 14040/44:2006 (ISO, 2006a, ISO, 2006b),  
105 which include the following steps: goal and scope definition, life cycle inventory (LCI) analysis  
106 and life cycle impact assessment (LCIA).

### 107 2.1 Goal and scope definition

108 The goal of this study is to compare the social, economic and environmental performance of three  
109 typical beef production systems in the EU, as observed in major producing countries, namely  
110 France, Germany, Italy and Belgium. The systems are defined from cradle to farm gate based on  
111 data from one year (2017), covering several representative farms that were selected from the Agri  
112 benchmark network (Chibanda et al. 2020), the International Farm Comparison Network (Hemme  
113 et al. 2000) and the SustainBeef project (Mosnier et al. 2021). They were chosen for being  
114 representative of dominant production systems in the EU. Impacts are calculated for each  
115 production system and each farm within a system separately. The functional unit (FU) is one kg  
116 carcass weight from slaughtered bulls. Carcasses from bulls constitute a different product  
117 compared to other cattle (heifers, bullocks, cull cow), given the different product qualities and  
118 prices. Co-products of bull production in the analysed systems are female calves (either sold, used  
119 for replacement or sold as heifers, depending on the system) and cull cow beef. In dairy herds, milk  
120 is also produced alongside the calves. Economic allocation is applied to allocate the impacts  
121 between the co-products. It is the preferred method for allocation because the necessary  
122 information on prices and economic flows is readily available in the used modelling framework.  
123 Furthermore, the complexity of the systems makes it difficult to consistently define causal  
124 relationships of physical flows throughout the different sub-steps (Mackenzie et al. 2017). The  
125 allocation is thus based on revenues. The specific prices are taken from the farm data described  
126 below. Where no exogenous market price exists, the optimization model is used to provide the  
127 shadow prices for the economic allocation (Seidel & Britz 2020).

128 The three systems are described below. Key characteristics are summarized in table 1.

- 129 - The first system represents beef production in Wallonia, Belgium (BE). It consists of one  
130 single farm that breeds and fattens (BE-BF) animals of the Belgian Blue breed on a mixed  
131 diet of silage, beet pulp, and bought and self-produced concentrates. While suckler cows  
132 are grazing during their lifetime, bulls are fattened indoors. Besides beef production, the

133 farm grows rapeseed, cereals and sugar beet as cash crops. 48% of the Belgium suckler  
 134 cows are managed on farms with comparable herd size in Wallonia (Eurostat 2016).

135 - The second system (FR-IT) starts with a suckler cattle farm in the Massif Central, France  
 136 (FR-IT-B). It keeps a herd of suckler cows of the Saler breed that are cross-bred with bulls  
 137 of the Charolais breed. A portion of the herd is used to breed pure Salers-animals for  
 138 replacement. The mountainous conditions only allow for permanent grasslands. Therefore,  
 139 the feed consists of grazing, hay and bought concentrates. 16% of the French suckler cow  
 140 herd is located in the Auvergne-Rhône-Alpes region (Eurostat 2016). The male offspring  
 141 is transferred 800 km via lorry to Veneto (Italy) after weaning. The Italian farm (FR-IT-F)  
 142 fattens the bulls with high daily weight gains (around 1.3 kg/day). The diet consists of maize  
 143 silage as the main crop grown, beet pulp and concentrates. 31% of the bulls in Italy are  
 144 managed on farms with comparable herd size in Northeast Italy (Eurostat 2016).

145 - The third system (GE-GE) starts with a dairy farm in Bavaria, Germany, which has a herd  
 146 of Simmental Fleckvieh dairy cows (GE-GE-B). The farm produces milk, calves and grows  
 147 fodder and cash crops, together with grasslands. Cows are fed a diet of maize and grass  
 148 silage with complementation of concentrates. 16% of the German dairy cows are managed  
 149 on farms with comparable herd size in Bavaria (Eurostat 2016). The 6-week-old male  
 150 offspring is transported over 600 km via lorry to the North-West of Germany. The second  
 151 farm (GE-GE-F) is involved in weaning, fattening and cash crop production. The weaning  
 152 and fattening are based on a diet of maize silage and bought concentrates. 14% of the bulls  
 153 in Germany are managed on farms with comparable herd size in North-Rhine-Westphalia  
 154 (Eurostat 2016).

155 *Table 1 Overview on the systems and farms under analysis*

<b>System</b>	<b>BE</b>		<b>FR-IT</b>		<b>GE-GE</b>	
<b>Farm <sup>a</sup></b>	<b>BE-BF</b>	<b>FR-IT-B</b>	<b>FR-IT-F</b>	<b>GE-GE-B</b>	<b>GE-GE-F</b>	
Country	Belgium	France	Italy	Germany	Germany	
Location	Wallonia	Massif Central	Veneto	Bavaria	North Rhine- Westphalia	
No. sold male animals per year <sup>b</sup>	56	38	324	48	280	
No. of cows	115	79	-	120	-	

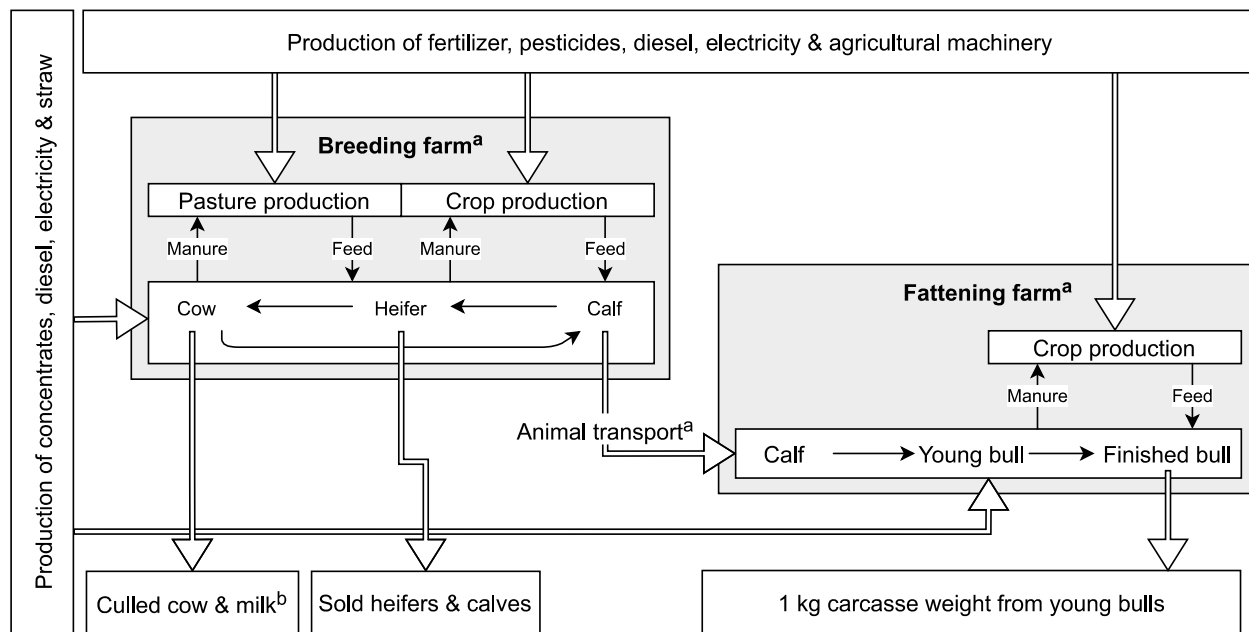
Breed	Belgian Blue	Charolais Salers	& Charolais & Salers	Simmental	Simmental
Live weight at butchering <sup>c</sup>	640 kg	380-390 kg	700 kg	85 kg	720 kg
Age at selling <sup>d</sup>	20 months	9 months	17 months	1.5 months	18.7 months
Dress percentage	70 %	-	57 %	-	55 %
Arable land	49 ha	-	33 ha	39 ha	70 ha
Grassland	61 ha	96 ha	-	60 ha	-
Other activities generating co- products	cash crop	-	-	dairy, cash crop	cash crop

156 “a” Indices B and F stand for breeder and fatter. “b” for breeding farms, this is the number of sold male  
157 calves, for fattening farms this is the number of butchered bulls. “c” for breeding farms, this is the weight  
158 at which the bull calves are transferred to the fattening farm. “d” for breeding farms, this is the age at transfer  
159 of bull calves, for fattening farms this is the age at butchering.

160 The system boundaries include all stages to deliver 1 kg of bull carcass weight from cradle to farm  
161 gate. As can be seen in figure 1, this refers to feed production (cultivation, seeding, fertilizing,  
162 pesticide application, liming and harvest), breeding (recreational activity in the herd, care taking  
163 of cows, heifers and calves), and fattening, as well as transport of animals between farms in FR-IT  
164 and GE-GE. Impacts associated with the production of agricultural inputs and services are included  
165 within the system boundaries, i.e., machinery production and operation, energy, concentrates,  
166 fertilizer and pesticide production.

167 In BE and the breeding farm in FR-IT, manure is handled as solid manure, whereas on the other  
168 farms, it is handled as liquid. In all systems, the amount of manure generated per FU is reused for  
169 fertilization and does not constitute a by-product from the system. Impacts from transport of the  
170 bulls to the slaughterhouse as well as from processing of the meat are excluded from the system  
171 boundaries.





172  
 173 *Figure 1: System boundaries of the analysed beef production system. “a” in the Belgium system*  
 174 *breeding and fattening are integrated in one farm which spares animal transport. “b” milk is only*  
 175 *a co-product on the dairy farm of the German system*

176 **2.2 Life cycle inventory**

177 The LCI of the inputs and outputs entering and leaving the system boundaries is generated with the  
 178 optimization model FarmDyn (Britz et al. 2014). FarmDyn captures economic as well as bio-  
 179 physical processes. The model simulates farm management options, while the outcome represents  
 180 the economically optimal distribution of agricultural activities and practices, maximizing the farms  
 181 profit. FarmDyn was originally developed to enhance sustainability of agricultural systems and  
 182 was recently expanded to depict cattle farming systems in the European context (Kuhn et al. 2020;  
 183 Pahmeyer and Britz 2020). Each farm operates as an individual entity, which means that the farm  
 184 program (including cash crop and dairy production) is optimized subject to boundary conditions  
 185 such as prices or farm endowments. Farmers’ decisions include, inter alia, which animals to keep,  
 186 how to feed them, which crops to grow and how to fertilize them. As for animal production,  
 187 FarmDyn captures herd demographics (calving, raising periods, replacement, and selling) per  
 188 month. The feed requirements are calculated using the methodology of the feed planning tool Zifo2  
 189 (LfL 2016), by considering dry matter, fibre, protein, energy and nutrient intake as well as animal  
 190 performance and lactation periods. The requirements can be met with a variety of bought and self-

191 produced feedstuff. The composition of nutrients in each feed is taken from LfL (2020). The  
192 resulting feed use is shown in Table S1 of the Electronic Supplementary Material (ESM).

193 Crop production options are farm-specific by considering the respective yields, fertilizer needs and  
194 land endowments. FarmDyn includes both cash and fodder crops, namely wheat, barley, rapeseed,  
195 sugar beet, and maize silage. Grassland is differentiated by different means of harvest (silage, hay,  
196 baling, grazing), seasonality, productivity and quality of the harvest.

197 On-farm emissions from the optimal activities after profit maximization are estimated according to  
198 the methods specified in Table 2, including methane (CH<sub>4</sub>), ammonia (NH<sub>3</sub>), nitrogen oxides  
199 (NO<sub>x</sub>), nitrous oxide (N<sub>2</sub>O), particulate matter emission (PM<sub>2.5</sub>), nitrate (NO<sub>3</sub><sup>-</sup>) and phosphorus (P).  
200 Emissions arising through the production of major farm inputs are based on the Ecoinvent database  
201 version 3.6 (Wernet et al. 2016). These refer to the provision and transport of externally bought  
202 feedstuff, bedding material, fertilizers, pesticides; as well as diesel used in agricultural machinery  
203 for field and stable operations including cultivation, harvest, manure management and spreading.  
204 The field and stable operations cover provision and operation of machines as well as energy  
205 consumption. In FR-IT and GE-GE, impacts on the breeding farms are calculated per kg of live  
206 weight of transferred animals, which are subsequently implemented as emission factors into the  
207 optimization problem of the fattening farm.

208 Price data and work endowments are modelled based on the farm data from the Agri benchmark  
209 network (Chibanda et al. 2020), the International Farm Comparison Network (Hemme et al. 2000)  
210 and the SustainBeef project (Mosnier et al. 2021). Prices not covered in the above-mentioned  
211 sources as well as work time requirements are taken from farm planning data (Achilles 2016). The  
212 human-consumable share of protein and calorie content of the feedstuff and meat are based on  
213 Laisse et al. (2016), Ertl et al. (2016) and Wilkinson (2011).

214 Table 2. On-farm emissions included in the environmental life cycle inventory and associated  
215 estimation methods.

Source / Sub-source	Pollutant	Methodology	Tier <sup>a</sup>
Enteric fermentation	CH <sub>4</sub>	IPCC (2019)	2
Manure management	CH <sub>4</sub>	IPCC (2019)	2
	NH <sub>3</sub> , N <sub>2</sub> O, NO <sub>x</sub> , N <sub>2</sub>	EEA (2016)	2
	Particulate matter	EEA (2013)	2

Pasture	CH <sub>4</sub>	IPCC (2019)	2
	NH <sub>3</sub>	EEA (2016)	2
	N <sub>2</sub> O, NO <sub>x</sub> , N <sub>2</sub>	IPCC (2019)	1
Field & Pasture / Manure application	NH <sub>3</sub>	EEA (2016)	2
	N <sub>2</sub> O, NO <sub>x</sub> , N <sub>2</sub>	IPCC (2019)	1
Field & Pasture / Fertilizer application	NH <sub>3</sub>	EEA (2016)	2
	N <sub>2</sub> O, NO <sub>x</sub> , N <sub>2</sub>	IPCC (2019)	1
Field / Lime application	CO <sub>2</sub>	IPCC (2019)	1
Field / Crop residues	N <sub>2</sub> O, N <sub>2</sub>	IPCC (2019)	1
Field	Particulate matter	EEA (2016)	1
Field & Pasture	NO <sub>3</sub> <sup>-</sup>	Richner (2014)	
	P	Prasuhn (2006)	
Indirect N <sub>2</sub> O	N <sub>2</sub> O	IPCC (2019)	1

216 <sup>a</sup> In IPCC (2019) tiers represent three different levels of methodological complexity with tier 1 being the  
217 basic method and tier 3 being the most complex method.

## 218 2.3 Life cycle impact assessment

219 The LCIA employs the ReCiPe methodology to quantify the following environmental impact  
220 categories at the midpoint level (hierarchical perspective) (Huijbregts et al. 2017): global warming  
221 potential (GWP), terrestrial acidification potential (TAP), freshwater eutrophication potential  
222 (FEP), marine water eutrophication potential (MEP), particulate matter formation potential  
223 (PMFP) and fossil fuel depletion potential (FDP). These have been identified as the most relevant  
224 categories for the based on a comprehensive literature review of LCAs on beef production by de  
225 Vries et al. (2015).

226 The economic performance is measured with the contribution margin (CM) per kg of carcass  
227 weight. The CM is the revenues from a product deducted by variable costs to produce such product.  
228 This includes revenues from sold beef, costs of buying concentrates, costs of producing roughages,  
229 feed costs for rearing, operation and maintenance of machinery, costs of buying animals, variable  
230 stable costs and other variable costs. Roughage production costs are measured based on the shadow  
231 prices given by the model (Seidel & Britz 2020).

232 As for the social performance, working time (WT) on farm per FU is considered, differentiated by  
233 type of work, i.e., feeding and taking care of the herd, work for calving, field work, stable  
234 maintenance, fertilization and management and office work. Further social indicators considered  
235 are the human-consumable calories (HCC) and protein (HCP) used to produce one kg carcass  
236 weight. The indicators are included to represent the contribution of beef production to human  
237 nutrition as this has been an ongoing societal debate (Mosnier et al. 2021).

## 238 2.4 Sensitivity analysis

239 FarmDyn allows performing a global all-at-once sensitivity analysis to examine the influence of  
240 parametric uncertainty on the LCA results. The following parameters involved in the economic  
241 optimization as well as allocation are varied: the beef price, the price of calves and weaned calves,  
242 the milk price, and the price of concentrates. Additionally, the spatial and biological variability in  
243 the systems is considered through variations in the yield of major roughage crops (grass and maize)  
244 and animal parameters such as the weight and age at butchering, and the weight of weaned calves  
245 (Table S2 in ESM). Using Latin Hypercube Sampling, a sample of 1,000 draws with  
246 simultaneously changed levels of the aforementioned parameters is created, covering the full range  
247 of possible factor level permutations. Because the distributions of the varied parameters are  
248 unknown, uniform distributions without correlations are assumed. In FR-IT and GE-GE, the spatial  
249 and temporal separation of the farms are considered by using separate sets of 1,000 draws on each  
250 farm for crop yields and concentrate prices, respectively. The remaining parameters are similar on  
251 the farms in the systems. For each draw, the management decisions on each farm are optimized  
252 considering the changed parameters. The results of each optimized farm are combined in a single  
253 data frame for each system and are then rescaled to have a mean of zero and a standard deviation  
254 of one. This *standardization* allows the comparison of measurements that have different units. The  
255 data frame is analysed through a regression analysis via ordinary least squares. The resulting  
256 regression models are considered as meta-models and indicate the relative influence of the  
257 parameters on the results.

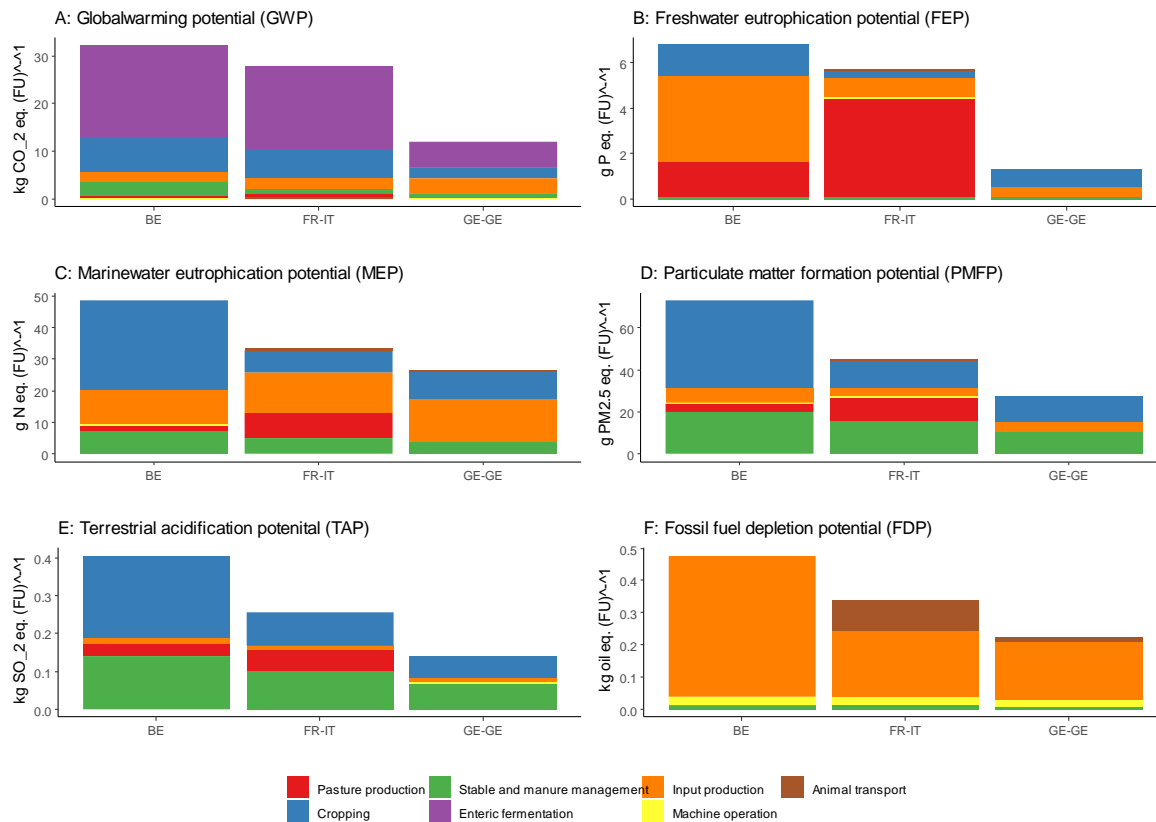
## 258 **3. Results**

### 259 3.1 Sustainability assessment

260 GE-GE shows the lowest values across all environmental impact categories, followed by FR-IT  
261 and BE (Figure 2). BE has a GWP of 32.3 kg CO<sub>2</sub>eq. per FU, compared to 27.7 kg in FR-IT and  
262 12.0 kg in GE-GE. In the latter, impacts from the breeding stage are partially allocated to the co-  
263 product milk. FR-IT performs better than BE due to the shorter lifespan of the animals. Enteric  
264 fermentation constitutes the largest source of GWP across systems (46.5% - 62.4 %). Second  
265 largest GHG emission sources are input production in GE-GE and FR-IT, and on-field emissions  
266 in BE, all accounting for >20% of the GWP, respectively. This is due to the larger share of self-  
267 produced feeds in BE. In FR-IT and GE-GE imported concentrates add emissions (included in  
268 upstream input production).

269 The FEP sums up to 6.78 g P eq. per FU in BE, 5.67 g in FR-IT and 1.33 g in GE-GE. The greatest  
270 contribution to FEP in BE is input production, specifically imported concentrates, with a share of  
271 55.3%. In FR-IT, emissions from pastures (76.5%) dominate because of more grazing on the  
272 breeding farm. In GE-GE, on-field emissions account for the largest share of FEP (62.4 %) as  
273 maize silage is grown, which is prone to nutrient loss.

274 MEP is related to N leaching from fields and pasture, and NH<sub>3</sub> emissions from the concentrate  
275 production and manure management. Total emissions of MEP sum up to 48.6 g N eq. per FU in  
276 BE, 33.3 g in FR-IT and 26.3 g in GE-GE. In BE, crop production for self-produced feed accounts  
277 for the largest share of the impact (58.7%). In FR-IT and GE-GE, the largest share is associated  
278 with input production (>37%), specifically imported concentrates.



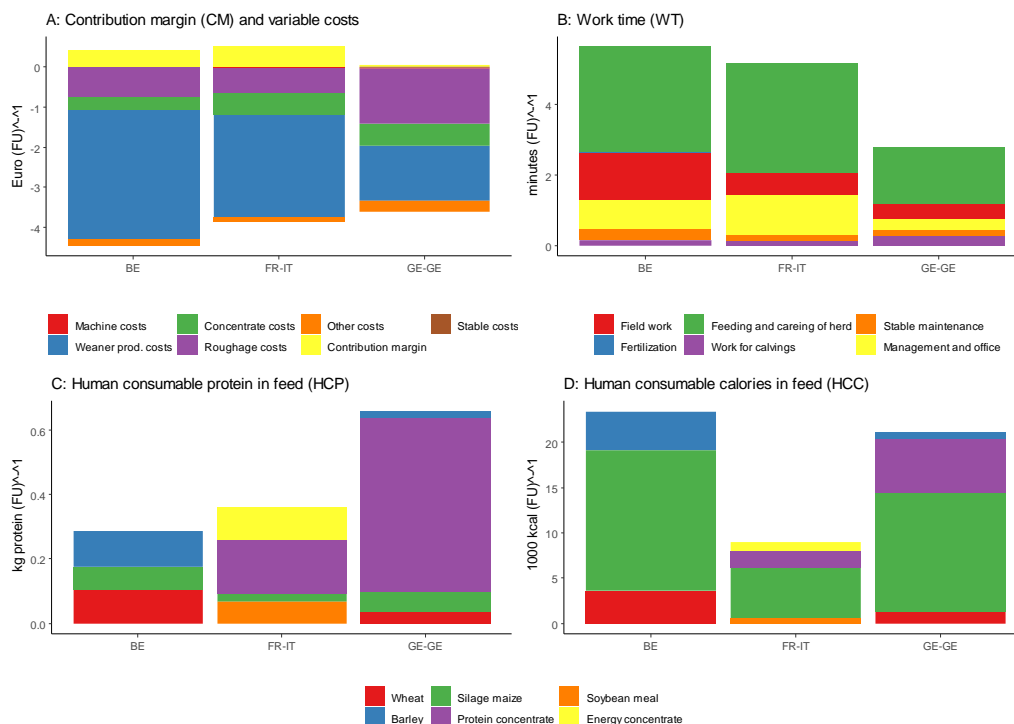
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280 *Figure 2 Environmental impacts of the beef production systems per kg of bull carcass. BE*  
 281 *indicates the Belgium system, FR-IT the French-Italian system and GE-GE the German system.*  
 282 *FU stands for 1 kg carcass weight from slaughtered young bulls*

283 The PMFP is estimated at 72.9 g in BE, 45.1 g in FR-IT and 27.3 g PM eq. per FU in GE-GE. The  
 284 TAP sums up to 0.40 kg in BE, 0.26 kg in FR-IT and 0.14 kg SO<sub>2</sub> eq. per FU in GE-GE. Both  
 285 PMFP and TAP are mainly caused by NH<sub>3</sub> emissions. Crop production and manure management  
 286 are the prevailing emission sources in all systems. The allocation to the co-product milk leads to a  
 287 better performance of GE-GE. FR-IT performs better than BE due to the shorter lifespan of the  
 288 animals. The contribution of pastures to the PMFP and TAP in FR-IT is associated with the grazing  
 289 in the breeding farm.

290 As for FDP, BE consumes 0.48 kg oil eq. per FU, followed by FR-IT (0.34) and GE-GE (0.23).  
 291 Provision of inputs accounts for the largest share across systems. The transport of live animals in  
 292 FR-IT contributes 28.1% to overall FDP compared to 7.11% in GE-GE because of a longer  
 293 transport distance and higher weight of the transferred animals in FR-IT.

294 3.2 Economic and social indicators



295

296 *Figure 3 Economic and social indicators assessed with FarmDyn for the three systems. BE*  
 297 *indicates the Belgium system, FR-IT represents the French-Italian system and GE-GE the*  
 298 *German system. FU stands for 1 kg carcass weight from slaughtered young bulls*

299 The CM per FU is estimated at 0.39 € in BE, 0.50 € in FR-IT and 0.03 € in GE-GE. In BE and FR-  
 300 IT, weanling production with suckler cows leads to the largest cost share with 71.6% and 66.0%,  
 301 respectively. In GE-GE, calves are bought at a young age from dual-purpose dairy breeds resulting  
 302 in lower costs (38.1%). In GE-GE, roughage production accounts for the largest share of costs with  
 303 38.3%. Roughages are produced on arable land that bears opportunity costs because of the  
 304 competition with cash crops. Feed concentrate costs are higher in systems with intensive fattening  
 305 (FR-IT and GE-GE) because of the higher nutrient need for the higher weight gain.

306 As for the social performance, BE entails the highest workload with 5.63 minutes per FU, followed  
 307 by FR-IT (5.17) and GE-GE (2.79). In GE-GE, less time is spent on calf production compared to  
 308 BE and FR-IT because of the allocation towards milk production. The routine of sustaining the  
 309 herd including feeding constitutes the largest share of workload, followed by field and management  
 310 work. In BE, the WT is longer because cereals for feeding are produced on-farm. FR-IT entails



311 additional workload compared to BE and GE-GE because there are no shared efforts with other  
312 farming branches, like management work.

313 All systems are net protein- and energy-consumers, meaning that more human-consumable protein  
314 and energy are fed than produced. In BE, 0.29 kg human-consumable protein are fed per FU,  
315 followed by FR-IT with 0.36 and GE-GE with 0.66. BE and FR-IT benefit from the high intake of  
316 grass, which offers a source of protein non-edible by humans. GE-GE has the highest HCP. Here,  
317 bulls receive maize as roughage. Since maize is rich in energy, diets must be balanced by adding  
318 protein in the form of concentrates which have a high share of human consumable protein.

319 FR-IT has the lowest HCC at 8,900 human-consumable kcal in the feed per FU, followed by GE-  
320 GE at 21,110 and BE at 23,300. The age of the animals determines the comparative result because  
321 the energy required for maintaining their metabolism adds up over the lifetime of the animals. In  
322 addition, the feeding of concentrates as energy supplement and the larger share of maize silage in  
323 the ration further reduce the efficiency in BE and GE-GE. In FR-IT, beet-pulps (considered as non-  
324 consumable by humans) are used to a larger extent, increasing the efficiency.

### 325 3.3 Sensitivity analysis

326 The regression output of all meta-models including  $R^2$ , adjusted  $R^2$ , Residual Std. Error and F-  
327 Statistic is shown in the ESM table S3-S5. This sub-section focuses on GWP, CM, and WT, as  
328 representation of the environmental, economic, and social dimension. The beta coefficients of the  
329 regression models for GWP, CM and WT and the 95% confidence interval are shown in figure 4.

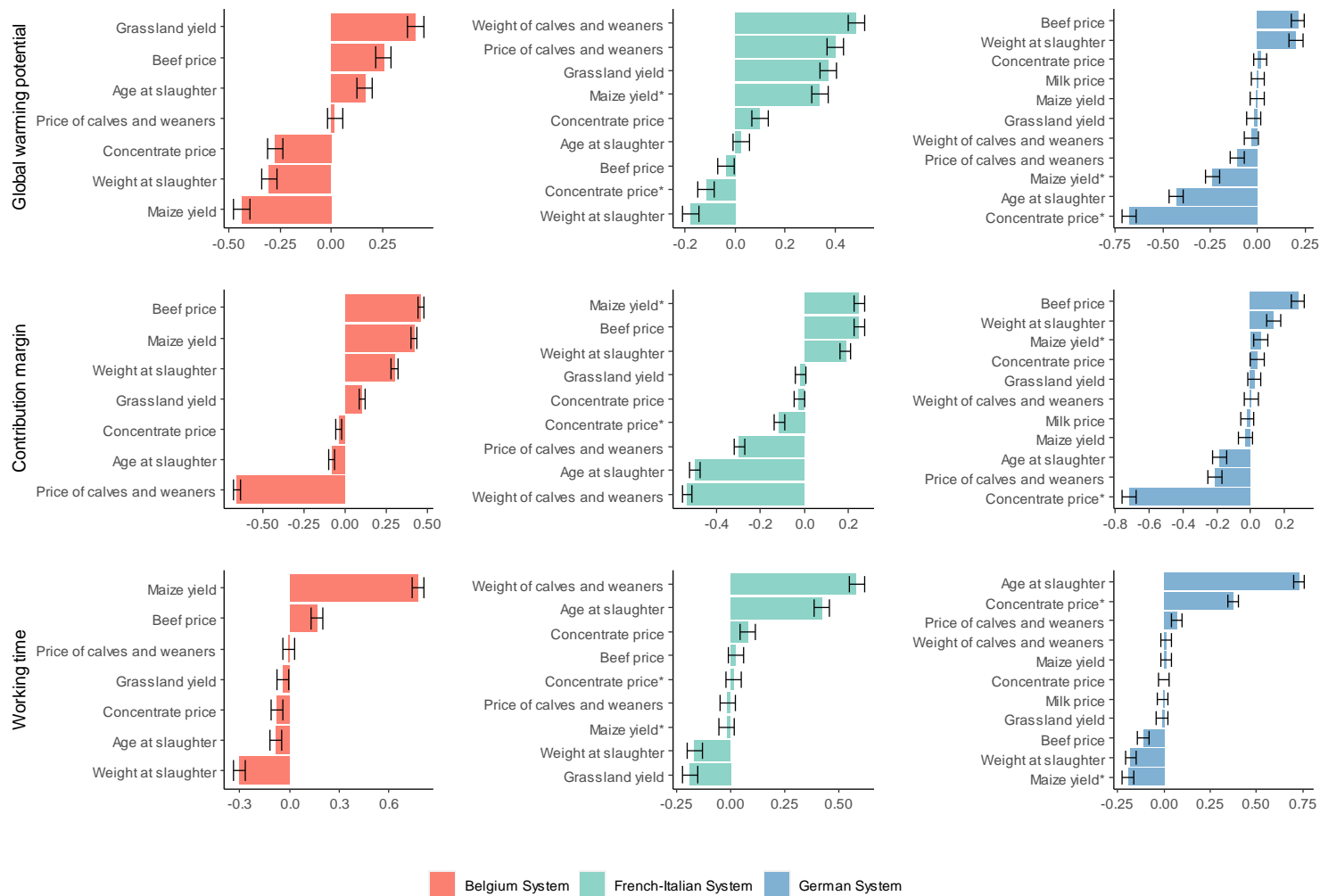
330 The beef price is among the factors with the greatest influence on the indicators. In all systems, a  
331 higher beef price leads to a higher CM as this implies higher revenues. In BE, a higher beef price  
332 leads to a higher GWP and WT because more emissions and work time are credited to beef  
333 production in the allocation. In FR-IT, the beef price has little influence on the GWP and WT as  
334 the fattening is limited by the endowment of stables and hence the herd size is constant with  
335 increasing prices. Furthermore, it is a specialized fattening farm and no allocation is applied.

336 Variation in the animal weight impacts the performance of all systems. A share of the costs and  
337 work tasks are constant per animal. When these are related to a higher weight per animal it results  
338 in higher CM and lower WT per FU. A higher share of concentrates in the animals' ration is needed  
339 to sustain the higher weight gain, causing additional emissions that increase GWP, e.g., in GE-GE.  
340 However, the efficiency gain can outweigh these emissions, overall reducing GWP per FU, e.g., in  
341 BE. With a higher weight, the revenues of animals increase. A higher revenue for bull calves leads  
342 to higher emissions and time associated with the bull-calf production during the breeding stage due  
343 to allocation. The higher price for the heavier calves bares higher costs on the fattening farm and  
344 causes a lower CM. A higher price of calves and weaners can also lead to less bulls fattened due to  
345 higher costs on the fattening farm, e.g. in GE-GE. Less bulls fattened implies that costs and labour  
346 are distributed over less output, which decreases CM and increases WT per FU. Furthermore, the  
347 self-produced roughages can be utilized better, which reduces GWP.

348 With a higher concentrate price, concentrates are used in smaller amounts, hence reducing GWP.  
349 At the same time, the higher prices translate into higher feed costs, which slightly reduces the CM.  
350 The smaller amount of concentrates increases the relative share of on-farm produced feed, which  
351 increases the WT.

352 The impact of changes in yield of maize and grassland depends on how the yield is used: If  
353 additional yield is used to replace low-emission concentrates, the GWP rises (e.g. in FR-IT), if it  
354 is replaced with feedstuff with a high emission load the GWP decreases (e.g. maize yield in BE).

355 In all cases, increasing yields results in reduced feed costs and increased CM. WT increases with  
356 higher amounts of self-produced feed. However, WT savings are also possible, when the land is  
357 better utilized or the additional yield is utilized in grazing, which spares feeding time.



358

359 *Figure 4 Tornado diagram showing the influence of each parameter in the sensitivity analysis on the results in terms of global warming*  
 360 *potential, contribution margin and working time. The standardized coefficients indicate the relative importance of each coefficient in the*

361 related regressions. The unit of measurement is one standard deviation. The error bars indicate the 95% confidence intervals. Factors marked  
362 with a '\*' are specific to fattening farms.

#### 363 **4. Discussion**

364 The results suggest that the system fattening dairy breed bulls is favourable for the analysed  
365 environmental indicators compared to the fattening of beef breed bulls. This is in line with previous  
366 findings, for example Nguyen et al. (2010). Carbon sequestration through grassland production is  
367 not considered, which could improve the performance of grass-based systems. However, recent  
368 research by Hammar et al. (2022) found that a forage-grain beef system resulted in lower GWP  
369 compared to an extensive grazing system even with consideration of carbon sequestration. Still,  
370 cattle can be important to sustain current carbon pools under grassland (Conant et al. 2017). Huerta  
371 et al. (2016) found extensive systems to outperform intensive systems in several environmental  
372 impact categories indicating that the results depend on assumptions, used indicators, the location  
373 and further characteristics of the analysed system.

374 A comparison of the results with the literature can be found in the ESM (S6) including information  
375 on the FU and the scope of the respective studies. Here the FU is kg carcass weight from  
376 slaughtered bulls without the consideration of slaughtering and retail. This inconsistency was  
377 chosen as it allows the consideration of different dressing percentages of the different cattle breeds  
378 while compromising on the comparability with other studies. However, the contribution of the  
379 slaughtering and retail stage on the entire life cycle is reduced compared to the agricultural stage  
380 (e.g., Huerta et al. 2016).

381 A major contribution of this study is that it includes indicators beyond the common environmental  
382 impact categories in LCA to assess and compare the sustainability of beef farms under a LCSA  
383 approach. The results show that the system with dairy breed bulls (GE-GE) has the lowest CM and  
384 the highest HCP pointing at a trade-off between environmental and other sustainability indicators.  
385 Kamilaris et al. (2020) found that intensive systems had a lower GWP, too, but their research shows  
386 that intensive systems were more profitable. The contrasting results are caused by a higher beef  
387 price in FR-IT and BE. A high HCP is also found in the literature (Bragaglio et al. 2018;  
388 Wiedemann et al. 2015).

389 In this study, WT, HCC, and HCP are proposed as social indicators in the LCSA. Due to the novelty  
390 of the approach, comparison to the existing literature is limited. The WT is calculated using German  
391 farm planning data (Achilles 2016), which does not necessarily cover all particularities of the  
392 analysed systems at the same level of detail as for environmental and economic indicators.

393 However, the data enables consideration of economies of scale of stables, different mechanization  
394 levels and plot sizes. The WT indicator would benefit from a detailed representation of the work  
395 types and a weighting of tasks by, for example, health hazards, employment potential or personal  
396 fulfilment of the workers. In addition, WT spent in upstream processes like the production of inputs  
397 should be included to gain insight on affected stakeholders outside the farming community and  
398 align with the scope of the LCA. Other indicators of societal concern could be animal welfare or  
399 human health (Paris et al. 2022). Implementing these kinds of indicators in FarmDyn is difficult as  
400 quantifiable metrics and databases are not readily available.

401 The results indicate the potential of farm-level models in the application for LCSA as they offer  
402 the technical detail to capture farm heterogeneity and present a framework to integrate economic  
403 and social indicators. Another advantage is the utilization of the linear optimization to obtain  
404 shadow prices where information on market prices is scarce, e.g., the costs of roughage production.

405 In the context of the sensitivity analysis, the farm-model captures the performance of the system  
406 when conditions change. These conditions differ within systems and time, adding uncertainty to  
407 the results. The model simulates farmers' decisions on production and management activities in  
408 response to changing conditions. The sensitivity analysis points to the prices of beef and male  
409 calves as influential parameters for the sustainability performance. Within the framework  
410 proposed, higher prices tend to impact the systems through adjustments in the activities as well as  
411 in allocation factors, which are estimated based on economic criteria. In view of the lack of  
412 agreement on the allocation method (e.g. Wilfart et al. 2021), economic allocation is preferred here  
413 over physical allocation, because the two major co-products obtained (meat and milk) have two  
414 very distinct markets with stable demand for both, while prices are highly variable. FarmDyn  
415 captures country-specific, detailed prices and economic flows, hence offering advantages to carry  
416 out consistent economic allocation, relative to conventional LCA approaches. Furthermore,  
417 physical allocation is not established for suckler cows because their milk is only used for weaning  
418 and yields are unknown (Kyttä et al. 2022).

419 Finally, the study contributes to the debate on meat production and consumption in the EU,  
420 considering multiple dimensions of sustainability. Despite declining consumption of beef meat in  
421 the EU, production will likely not vanish (Hocquette et al. 2018). Levers to improve the  
422 sustainability of existing production systems according to the results could be the efficient usage  
423 of feedstuff non-edible by humans, e.g. industry by-products and grasslands and the integration of

424 dairy and beef production (van Selm et al. 2021). Decision-makers should be aware of farm  
425 heterogeneity and the possibility of trade-offs between sustainability dimensions. Multi-criteria  
426 decision-making (MCDM) tools offer the possibility to combine indicators in a single score and  
427 choose options “close to the optimum” using subjective weights (Saeidi et al 2022). However, the  
428 goal of this study is to compare the systems' performance and identify tradeoffs and hotspots in  
429 each system among sustainability dimensions and not to rank systems. Performing MCDM analysis  
430 would arguably come at the cost of losing detail and complexity and can result in misleading  
431 conclusions.

432



## 433 **5. Conclusion**

434 The model FarmDyn is used to carry out a LCSA of three bull-beef production systems in major  
435 producing EU countries including a comprehensive sensitivity analysis. Potential trade-offs  
436 between different dimensions of sustainability are identified underlining the need to consider  
437 economic and social indicators when comparing the sustainability of beef production. The dairy-  
438 based bull fattening system shows better results in environmental indicators while economic  
439 profitability, social indicators favoured the systems which utilized grasslands and industry by-  
440 products in feeding. FarmDyn enabled the inclusion of price effects in the sensitivity analysis and  
441 the economic allocation. Additional indicators would be needed to better represent the social  
442 dimension of beef production, although this entails methodological challenges mainly related to  
443 data availability. Future research should focus on the application to a larger farm sample to estimate  
444 the extent of the observed findings and gain more representative results. The application of MCDM  
445 could combine the indicators in a single score and help identifying favourable systems.

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