











## Life cycle assessment of greenhouse gas emissions and carbon balance of bread winter wheat cultivars: Varietal differentiation and straw management effects in the Ukraine

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### ABSTRACT

This study presents a partial life cycle assessment (LCA) of greenhouse gas (GHG) emissions and carbon balance for 36 bread winter wheat cultivars under the conditions of the Right-Bank Forest-Steppe of Ukraine during 2020–2024. The assessment followed ISO 14040/14044 standards and IPCC (2006, 2019) guidelines with cradle-to-farm gate system boundaries. Total GHG emissions amounted to 1,938.2 kg CO<sub>2</sub>-eq/ha, with mineral fertilizer production (41.8%) and field N<sub>2</sub>O emissions (34.2%) as dominant sources. The carbon footprint varied from 236 to 335 kg CO<sub>2</sub>-eq/t depending on cultivar yield, representing a 42% difference attributable solely to cultivar selection under identical technology. Five highly carbon-efficient cultivars (<250 kg CO<sub>2</sub>-eq/t) were identified: Lehenda Bilotserkivska (236), Okhtyrchanka (238), Pryvitna (244), Optyma Odeska (244), and MIP Valensiia (248). The gross carbon balance was positive for all cultivars (+19.3 to +28.2 t CO<sub>2</sub>-eq/ha). The sequestration break-even point ranged from 77% to >100% straw retention depending on yield. Cultivar selection combined with straw management can modify the net carbon balance by up to 14,206 kg CO<sub>2</sub>-eq/ha. To achieve carbon neutrality, high-yielding cultivars should be combined with ≥75% straw retention.

**Keywords:** carbon footprint, carbon sequestration, straw management, varietal differentiation, carbon balance, bread winter wheat.

### INTRODUCTION

Agriculture is one of the largest sources of anthropogenic greenhouse gas (GHG) emissions, accounting for about 10–12% of global emissions (IPCC, 2021; Tubiello et al., 2013). Under the implementation of the Paris Agreement and the European Green Deal, there is a pressing need to substantially reduce the carbon footprint of agricultural production while

maintaining food security (European Commission, 2019; Wollenberg et al., 2016).

Winter wheat is Ukraine's main staple crop, with sown areas exceeding 5 million ha (State Statistics Service of Ukraine, 2024). Wheat grain production is associated with considerable GHG emissions, the key sources being the manufacture and application of mineral fertilizers, primarily nitrogen fertilizers, which cause direct and indirect emissions of nitrous oxide (N<sub>2</sub>O) – a potent

greenhouse gas with a global warming potential (GWP) 265 times higher than that of CO<sub>2</sub> (Reay et al., 2012; Ciais et al., 2013).

An important component of the carbon balance of agroecosystems is the sequestration of atmospheric carbon in soil through the humification of plant residues (Minasny et al., 2017; Lal, 2004). Wheat straw is a major source of organic carbon inputs to soil, and its management (removal for feed, burning, chopping and incorporation) significantly affects the humus balance (Blanco-Canqui and Lal, 2009; Wilhelm et al., 2007).

Varietal differentiation of GHG emissions and carbon balance remains insufficiently studied. Yield differences among cultivars under the same production technology lead to differences in the carbon footprint per unit of product and in the amount of carbon sequestered (Barraclough et al., 2010; Reynolds et al., 2009). This creates opportunities to optimize the carbon balance through cultivar selection and crop-residue management.

In Ukraine, there is a growing practice of using cereal straw for biofuel production. Typically, 100% or a significant portion of straw is removed, which increases production efficiency but negatively impacts soil fertility (Przyaszhniuk et al., 2025). Therefore, establishing sustainable limits for by-product removal based on carbon sequestration balance is highly relevant.

The aim of this study is to conduct a Life Cycle Assessment of GHG emissions and carbon balance for bread winter wheat cultivars in the Forest-Steppe of Ukraine, to determine varietal differentiation in carbon efficiency, and to identify the effects of different straw-management scenarios on the carbon sequestration balance.

## MATERIALS AND METHODS

### Study site and experimental design

The study was conducted in the Right-Bank Forest-Steppe of Ukraine (Kyiv oblast, coordinates 50.023194°N, 30.173895°E) during 2020–2024 at the experimental station of the Institute of Bioenergy Crops and Sugar Beet NAAS. The soil was typical low-humus chernozem with humus content of 3.8–4.2%, pH 6.2–6.5, and available nutrients: N – 120–135 mg/kg, P<sub>2</sub>O<sub>5</sub> – 145–160 mg/kg, K<sub>2</sub>O – 110–125 mg/kg.

The experimental design was a randomized complete block with four replications. Plot size was 25 m<sup>2</sup> (5 × 5 m). Grain yield was determined by mechanized harvesting using a Wintersteiger plot combine and adjusted to 14% moisture content.

### Cultivar selection criteria

The selection of 36 cultivars was based on the following criteria:

1. All cultivars registered in the State Register of Plant Varieties of Ukraine (2024) and recommended for the Forest-Steppe zone;
2. Representation of all major breeding institutions (7 institutions);
3. Diversity of biological groups: intensive (12 cultivars), semi-intensive (15), and plastic/universal (9);
4. Range of yield potential from 5.5 to 9.5 t/ha under optimal conditions.

The cultivars included: Lehenda Bilotserkivska, Okhtyrchanka, Pryvitna, Optyma Odeska, MIP Valensiia, Zorepad Bilotserkivskyi, Mudrist Odeska, Mariia, Kraievyyd, Hratiia Bilotserkivska, MIP Dniprianka, Spivanka Poliska, Kesariia Poliska, Burhunka, Vozdvyzhenka, Berehynia Myronivska, Vezha Myronivska, Hratiia Myronivska, MIP Assol, Nasnaha, Anatoliia, Manera Odeska, Vodohrai, Katrusia Odeska, Vodohrai Bilotserkivskyi, Konka, MIP Vyshyvanka, Romanivna, Svitanokova, Oranta Odeska, Zdobna, Solovushka, Spryiatlyva, Estafeta Myronivska, Analoh, and Poliska 90 (Figure 1). This comprehensive selection ensures that results are representative of the entire spectrum of winter wheat cultivars available to Ukrainian farmers.

### Cultivation technology

The cultivation technology was intensive and identical for all cultivars: seeding rate 5 million viable seeds/ha; mineral fertilizers N<sub>120</sub> (urea), P<sub>60</sub> (superphosphate), K<sub>40</sub> (potassium chloride). Crop protection included herbicides, fungicides, and insecticides with a total active ingredient application of 2.5 kg/ha.

### Life cycle assessment framework

This study employed a partial life cycle assessment (LCA) approach following ISO 14040:2006 and ISO 14044:2006 standards, as well as IPCC



**Figure 1.** General view of experimental plots of different bread winter wheat cultivars

guidelines (IPCC, 2006; 2019). The functional unit was defined as 1 tonne of winter wheat grain at farm gate moisture content (14%).

System boundaries (cradle-to-farm gate) included:

- Upstream processes – production and transportation of mineral fertilizers, seeds, and pesticides,
- Field operations – soil cultivation, sowing, fertilizer and pesticide application, harvesting,
- Field emissions – direct and indirect  $N_2O$  from nitrogen fertilizers,  $CO_2$  from urea hydrolysis.

Excluded from system boundaries: post-harvest processing and storage, transportation beyond farm gate, capital goods (machinery manufacturing), and infrastructure. The cradle-to-farm gate boundary was selected as it represents the scope of farmer decision-making regarding cultivar selection and agronomic practices. This boundary is consistent with numerous wheat carbon footprint studies (Gan et al., 2014; Wojcik-Gront and Bloch-Mechkour, 2021).

### Rationale for cultivar-focused approach

While fertilizer production dominates absolute emissions (41.8%), the carbon footprint per unit of product (kg  $CO_2$ -eq/t) is determined by the ratio of emissions to yield. Since all cultivars received identical inputs, absolute emissions were constant (1,938.2 kg  $CO_2$ -eq/ha). However, cultivar yield varied from 5.79 to 8.20 t/ha, resulting in carbon footprint variation of 42% (236–335 kg  $CO_2$ -eq/t).

This approach addresses a practical question: given current fertilizer use levels, which cultivars provide the lowest environmental impact per unit of food produced? Reducing fertilizer application would lower absolute emissions but may also reduce yields, potentially increasing carbon footprint per tonne. The cultivar selection approach allows emission reduction without compromising food production.

### Emission inventory

All emissions were expressed in kilograms of  $CO_2$ -equivalent (kg  $CO_2$ -eq) using 100-year global warming potentials from IPCC AR5.

#### Fertilizer production emissions

Emissions from mineral fertilizer production were estimated using full life-cycle emission factors (Brentrup et al., 2016) (Table 1):

$$E_{\text{fertilizers}} = N \times EF_N + P_2O_5 \times EF_P + K_2O \times EF_K \quad (1)$$

where:  $EF_N = 5.88$  kg  $CO_2$ -eq/kg  $N$  (for urea, including ammonia production via Haber–Bosch process, granulation, packaging, and transport);  $EF_P = 1.35$  kg  $CO_2$ -eq/kg  $P_2O_5$ ;  $EF_K = 0.58$  kg  $CO_2$ -eq/kg  $K_2O$ .

#### Field $N_2O$ emissions

Field  $N_2O$  emissions included direct and indirect components, calculated according to IPCC (2019) Tier 1 methodology (Table 2, 3):

**Table 1.** Application rates and emission factors for agricultural inputs

Input	Rate, kg/ha	EF, kg CO <sub>2</sub> -eq/unit	Source	Emissions, kg CO <sub>2</sub> -eq/ha
Nitrogen (N)	120	5.88/kg N	Brenttrup et al., 2016	705.6
Phosphorus (P <sub>2</sub> O <sub>5</sub> )	60	1.35/kg P <sub>2</sub> O <sub>5</sub>	Brenttrup et al., 2016	81.0
Potassium (K <sub>2</sub> O)	40	0.58/kg K <sub>2</sub> O	Brenttrup et al., 2016	23.2
Seeds	220	0.32/kg	Williams et al., 2006	70.4
Pesticides (a.i.)	2.5	10.97/kg a.i.	Audsley et al., 2009	27.4
TOTAL inputs	–	–	–	907.6

$$E_{\text{N}_2\text{O}} = [N \times EF_1 + N \times \text{Frac}_{\text{vol}} \times EF_4 + N \times \text{Frac}_{\text{leach}} \times EF_5] \times (44/28) \times \text{GWP}_{\text{N}_2\text{O}} \quad (2)$$

(<250 kg/t, <Q1), efficient (250–280 kg/t), medium (280–310 kg/t), and low efficiency (>310 kg/t, >Q3).

### Machinery and fuel emissions

Emissions from machinery use were calculated based on diesel fuel consumption for each field operation (Table 4):

$$E_{\text{machinery}} = \sum (V_i \times EF_{\text{diesel}}) \quad (3)$$

where:  $V_i$  is the fuel consumption for operation  $i$  (L/ha);  $EF_{\text{diesel}} = 3.21$  kg CO<sub>2</sub>-eq/L, including extraction, refining, transportation, and combustion (JRC, 2014).

### Carbon footprint calculation

The carbon footprint (CF) of grain production was calculated as the ratio of total emissions to grain yield:

$$CF = E_{\text{total}} / Y \quad (4)$$

where:  $E_{\text{total}}$  is total GHG emissions (kg CO<sub>2</sub>-eq/ha) and  $Y$  is grain yield (t/ha). Because the cultivation technology was identical for all cultivars,  $E_{\text{total}}$  was constant (1,938.2 kg CO<sub>2</sub>-eq/ha), and  $CF$  depended only on yield.

Cultivars were categorized by carbon efficiency based on quartile distribution: highly efficient

### Carbon balance assessment

CO<sub>2</sub> uptake by biomass was calculated based on carbon content of plant components:

$$\text{CO}_{2\text{abs}} = (M_{\text{grain}} \times C_{\text{grain}} + M_{\text{straw}} \times C_{\text{straw}} + M_{\text{stubble}} \times C_{\text{stubble}} + M_{\text{roots}} \times C_{\text{roots}}) \times 3.667 \times 1000 \quad (5)$$

where:  $M$  is the mass of component (t/ha);  $C$  is carbon content (fraction): *grain* – 0.450, *straw* – 0.457, *stubble* – 0.440, *roots* – 0.349; 3.667 = 44/12 is the conversion factor from C to CO<sub>2</sub>. Straw mass was assumed equal to grain mass (1:1 ratio), stubble mass was 8% of grain, and root mass was 5% of grain (Bolinder et al., 2007).

Three balance types were calculated:

$$\text{Gross balance: } \text{Balance}_{\text{gross}} = \text{CO}_{2\text{abs}} - E_{\text{total}} \quad (6)$$

$$\text{Net field balance: } \text{Balance}_{\text{net}} = \text{CO}_{2\text{retained}} - E_{\text{total}} \quad (7)$$

$$\text{Sequestration balance: } \text{Balance}_{\text{seq}} = \text{CO}_{2\text{humified}} - E_{\text{total}} \quad (8)$$

**Table 2.** Parameters for field N<sub>2</sub>O emission calculations

Parameter	Value	Source
EF <sub>1</sub> (direct emission factor)	0.01	IPCC 2019, Table 11.1
Frac <sub>vol</sub> (volatilization fraction)	0.10	IPCC 2019, Table 11.3
EF <sub>4</sub> (volatilization EF)	0.01	IPCC 2019, Table 11.3
Frac <sub>leach</sub> (leaching fraction)	0.30	IPCC 2006, humid climate default
EF <sub>5</sub> (leaching EF)	0.0075	IPCC 2019, Table 11.3
GWP <sub>N<sub>2</sub>O</sub>	265	IPCC AR5
EF <sub>urea</sub> (CO <sub>2</sub> from hydrolysis)	0.20	IPCC 2006, Chapter 11



**Table 3.** Calculated field N<sub>2</sub>O and CO<sub>2</sub> emissions

Emission type	kg CO <sub>2</sub> -eq/ha
Direct N <sub>2</sub> O emissions	499.7
Indirect N <sub>2</sub> O (volatilization)	50.0
Indirect N <sub>2</sub> O (leaching)	112.4
CO <sub>2</sub> from urea hydrolysis	95.6
Total field emissions	757.7

**Table 4.** Fuel consumption and emissions from field operations

Field operation	Fuel, L/ha	kg CO <sub>2</sub> -eq/ha
Primary tillage	25.0	80.2
Seedbed preparation	12.0	38.5
Sowing	8.0	25.7
Fertilizer application	6.0	19.3
Crop protection	4.0	12.8
Harvesting	22.0	70.6
Transport (5 km)	8.0	25.7
Total	85.0	272.9

**Note:** Fuel consumption rates based on KTBL (2020) and verified against actual farm records.

where: humification coefficients were: straw – 0.15, stubble – 0.20, roots – 0.30 (Kätterer et al., 2011; Poeplau and Don, 2015).

### Straw management scenarios

Five straw retention scenarios were developed to address practical decision-making in Ukrainian agriculture:

- 0% (complete removal): Maximum straw utilization for biofuel or livestock feed. Currently practiced on ~15% of wheat area in Ukraine (Przyaszhniuk et al., 2025).
- 30% (baseline): Typical practice where combines leave chopped straw while significant portion is baled and removed.
- 50% (partial retention): Balanced approach between straw utilization and soil carbon maintenance.
- 75% (high retention): Prioritizing soil health with minimal straw removal.
- 100% (full incorporation): Maximum carbon sequestration scenario.

The sequestration break-even point was defined as the minimum straw retention rate at which the sequestration balance becomes non-negative. It was calculated individually for each cultivar.

### Statistical analysis

Yield data collection: Grain yield was measured annually (2020–2024) for each cultivar from experimental plots of 25 m<sup>2</sup> in four replications using a Wintersteiger plot combine. Yield was adjusted to 14% moisture content.

Descriptive statistics – for each cultivar, the following parameters were calculated: arithmetic mean yield over five years ( $\bar{y}$ ), standard deviation (SD), coefficient of variation ( $CV = SD/\bar{y} \times 100\%$ ), and minimum/maximum annual yields.

Carbon footprint range – CF was calculated using mean yield, with the range determined using minimum and maximum annual yields to represent inter-annual variability.

Correlation analysis – Pearson correlation coefficients were calculated to assess relationships between yield and carbon footprint, yield and sequestration balance, and yield variability (CV) and carbon footprint stability (Przyaszhniuk et al., 2016).

Sensitivity analysis – the effect of  $\pm 10\%$  variation in key emission factors ( $EF_N$ ,  $EF_1$ ,  $EF_{\text{diesel}}$ ) on total emissions and carbon footprint was assessed.

## RESULTS AND DISCUSSION

### Yield performance of cultivars (2020–2024)

Mean grain yield across the 36 cultivars over five years ranged from 5.79 t/ha (Poliska 90) to 8.20 t/ha (Lehenda Bilotserkivska), representing a 42% yield difference among cultivars under identical management. The coefficient of variation (CV) ranged from 7.7% (Vodohrai) to 32.2% (Mariia), indicating substantial differences in yield stability.

Annual mean yield across all cultivars increased from 5.62 t/ha in 2020 (drought stress) to 7.98 t/ha in 2023 (favorable conditions), then slightly decreased to 7.41 t/ha in 2024.

### Structure of greenhouse gas emissions

Total GHG emissions from winter wheat production amounted to 1,938.2 kg CO<sub>2</sub>-eq/ha. The emission structure is presented in Table 5.

The dominant emission sources were mineral fertilizer production (41.8%) and field N<sub>2</sub>O emissions (34.2%), which together accounted for 76% of total emissions. This is consistent with European studies showing that the nitrogen cycle contributes ~70–80% of emissions in cereal production (Gan et al., 2014; Jensen et al., 2012).

## Carbon footprint by cultivar

The carbon footprint varied substantially depending on cultivar yield (Table 6). Five highly efficient cultivars ( $<250$  kg CO<sub>2</sub>-eq/t) were identified: Lehenda Bilotserkivska (236), Okhtyrchan-ka (238), Pryvitna (244), Optyma Odeska (244), and MIP Valensiia (248 kg CO<sub>2</sub>-eq/t).

The difference in carbon footprint between the best cultivar (Lehenda Bilotserkivska, 236 kg/t) and the worst (Poliska 90, 335 kg/t) was 99 kg CO<sub>2</sub>-eq/t, or 42%. This indicates that cultivar choice alone, without changing production technology, can reduce the product carbon footprint by up to 30–40%.

Pearson correlation between yield and carbon footprint was  $r = -0.998$  ( $p < 0.001$ ), confirming the strong inverse relationship. The correlation between yield CV and carbon footprint range was  $r = 0.87$  ( $p < 0.001$ ), indicating that yield stability contributes to carbon footprint predictability.

## Carbon balance analysis

The gross carbon balance was positive for all cultivars, ranging from +19,340 kg CO<sub>2</sub>-eq/ha (Poliska 90) to +28,196 kg CO<sub>2</sub>-eq/ha (Lehenda Bilotserkivska). This indicates that CO<sub>2</sub> uptake by biomass exceeded anthropogenic emissions by 11–15 times (Table 7).

However, the sequestration balance under the baseline scenario (30% straw retention) was negative for all cultivars, ranging from –951 kg CO<sub>2</sub>-eq/ha (Lehenda Bilotserkivska) to –1.241 kg

CO<sub>2</sub>-eq/ha (Poliska 90). This indicates that with 30% straw retention, all cultivars act as net sources of soil carbon loss when emissions are considered.

## Straw management scenarios

The sequestration balance strongly depended on the share of straw retained in the field. With complete straw removal (0%), all cultivars had negative sequestration balances (–1.569 to –1.678 kg CO<sub>2</sub>-eq/ha). A positive sequestration balance was achieved only under 75–100% straw retention for high-yielding cultivars (Table 8).

The sequestration break-even point varied from 77% (Lehenda Bilotserkivska, Okhtyrchan-ka) to  $>100\%$  (low-yielding cultivars such as Poliska 90, Analoh). This means that low-yielding cultivars cannot reach carbon neutrality even with full straw retention; additional organic inputs or cultivar change is required (Table 9).

The straw effect (difference between 100% and 0% retention) averaged 2.061 kg CO<sub>2</sub>-eq/ha for the sequestration balance. The cultivar effect (under 100% straw retention) was 714 kg CO<sub>2</sub>-eq/ha. Therefore, straw management has approximately 2.9 times stronger impact on the sequestration balance than cultivar choice; however, the optimal outcome is achieved by combining both factors (Table 10).

Sensitivity analysis showed that  $\pm 10\%$  variation in key emission factors affected total emissions as follows: EF<sub>N</sub> ( $\pm 72.6$  kg CO<sub>2</sub>-eq/ha,  $\pm 3.7\%$ ), EF<sub>1</sub> for N<sub>2</sub>O ( $\pm 50.0$  kg,  $\pm 2.6\%$ ), EF<sub>diesel</sub> ( $\pm 27.3$  kg,  $\pm 1.4\%$ ). The ranking of cultivars by carbon footprint was robust to these variations.

## Comparison with other studies

The obtained value (1,938.2 kg CO<sub>2</sub>-eq/ha) falls within the typical range reported for winter wheat production in Europe. According to various studies, emissions amount to: Poland – 2.378–2.759 kg CO<sub>2</sub>-eq/ha (Wojcik-Gront and Bloch-Mechkour, 2021), Finland – 2.330 kg/ha (Järvenpää and Wikström, 2014), Lithuania – 2.686–2.919 kg/ha (Šarauskius et al., 2019), and China – 5.455 kg/ha (higher intensification) (Huang et al., 2017). The lower emissions observed in Ukraine can be explained by smaller nitrogen fertilizer rates (N<sub>120</sub> vs N<sub>150–200</sub> in Western Europe) and a lower intensity of crop protection (Prysiashniuk et al., 2025).

**Table 5.** Structure of greenhouse gas emissions in winter wheat production

Emission source	kg CO <sub>2</sub> -eq/ha	Share, %
Mineral fertilizer production	809.8	41.8
Nitrogen (N <sub>120</sub> )	705.6	36.4
Phosphorus (P <sub>60</sub> )	81.0	4.2
Potassium (K <sub>40</sub> )	23.2	1.2
Field N <sub>2</sub> O emissions	662.1	34.2
Direct	499.7	25.8
Indirect (volatilization)	50.0	2.6
Indirect (leaching)	112.4	5.8
CO <sub>2</sub> from urea hydrolysis	95.6	4.9
Machinery use	272.9	14.1
Seed production	70.4	3.6
Pesticide production	27.4	1.4
Total	1938.2	100.0

**Table 6.** Carbon efficiency of winter wheat cultivar production

No.	Cultivar	Yield, t/ha	CV, %	CO <sub>2</sub> -eq/t	Range	Category
1	Lehenda Bilotserkivska	8.20	24.8	236.4	172–335	Highly efficient
2	Okhtyrchanka	8.15	18.0	237.8	192–329	Highly efficient
3	Pryvitna	7.95	27.1	243.9	163–332	Highly efficient
4	Optyma Odeska	7.94	26.1	244.2	170–335	Highly efficient
5	MIP Valensiia	7.83	21.0	247.7	208–367	Highly efficient
6	Zorepad Bilotserkivskyi	7.69	26.1	252.0	178–366	Efficient
7	Mudrist Odeska	7.64	28.0	253.8	186–359	Efficient
8	Mariia	7.51	32.2	258.2	166–373	Efficient
9	Kraievyyd	7.47	16.7	259.6	216–364	Efficient
10	Hratsiia Bilotserkivska	7.44	22.8	260.7	188–342	Efficient
11	MIP Dniprianka	7.36	14.4	263.5	227–349	Efficient
12	Spivanka Poliska	7.26	26.0	267.0	185–360	Efficient
13	Kesariia Poliska	7.10	15.7	273.1	230–335	Efficient
14	Burhunka	7.08	24.8	273.7	188–359	Efficient
15	Vozdvizhenka	7.06	14.1	274.5	217–323	Efficient
16	Berehynia Myronivska	7.03	9.8	275.9	248–332	Efficient
17	Vezha Myronivska	7.02	17.9	276.0	212–371	Efficient
18	Hratsiia Myronivska	6.99	15.2	277.3	225–364	Efficient
19	MIP Assol	6.92	15.2	280.1	235–382	Medium
20	Nasnaha	6.90	17.3	280.9	223–360	Medium
21	Anatoliia	6.80	16.5	285.1	226–357	Medium
22	Manera Odeska	6.76	17.5	286.9	236–362	Medium
23	Vodohrai	6.67	7.7	290.5	259–321	Medium
24	Katrusia Odeska	6.63	26.8	292.3	192–371	Medium
25	Vodohrai Bilotserkivskyi	6.60	8.2	293.8	268–341	Medium
26	Konka	6.59	16.1	294.1	241–356	Medium
27	MIP Vyshyvanka	6.57	12.3	295.0	261–377	Medium
28	Romanivna	6.48	13.8	299.0	252–370	Medium
29	Svitanokova	6.42	9.8	302.0	273–349	Medium
30	Oranta Odeska	6.40	9.4	302.7	269–342	Medium
31	Zdobna	6.35	14.3	305.4	264–401	Medium
32	Solovushka	6.28	8.8	308.6	269–344	Medium
33	Spriyatlyva	6.08	8.5	318.7	285–356	Low efficiency
34	Estafeta Myronivska	6.06	9.3	319.7	287–379	Low efficiency
35	Analoh	5.86	12.3	330.5	276–399	Low efficiency
36	Poliska 90	5.79	9.5	334.6	292–392	Low efficiency

**Note:** Highly efficient (<250), efficient (250–280), medium (280–310), low efficiency (>310 kg CO<sub>2</sub>-eq/t).

The carbon footprint of 236–335 kg CO<sub>2</sub>-eq/t of grain is also consistent with global benchmarks. The global average carbon footprint of wheat is estimated at 300–450 kg CO<sub>2</sub>-eq/t (Poore and Nemecek, 2018), whereas high-yielding systems in Western Europe typically range from 200 to 280 kg/t (Clark and Tilman, 2017). Thus, the highly efficient Ukrainian cultivars (<250 kg/t) are competitive in terms of this indicator.

### Role of varietal differentiation

The difference in carbon footprint between the best cultivar (Lehenda Bilotserkivska, 236 kg/t) and the worst (Poliska 90, 335 kg/t) is 99 kg CO<sub>2</sub>-eq/t, or 42%. This indicates that cultivar choice, even without changing production technology, can reduce the product carbon footprint by 30–40%. Similar results were reported in studies from

**Table 7.** Carbon balance of winter wheat cultivars

No.	Cultivar	CO <sub>2</sub> uptake	Balance (gross)	Net	Sequestration	Category
1	Lehenda Bilotserkivska	30 134	+28 196	+3 767	-951	Highly efficient
2	Okhtyrchanka	29 951	+28 012	+3 732	-957	Highly efficient
3	Pryvitna	29 216	+27 277	+3 593	-981	Highly efficient
4	Optyma Odeska	29 179	+27 241	+3 586	-982	Highly efficient
5	MIP Valensiia	28 775	+26 836	+3 510	-995	Highly efficient
6	Zorepad Bilotserkivskyi	28 260	+26 322	+3 412	-1 012	Highly efficient
7	Mudrist Odeska	28 076	+26 138	+3 377	-1 018	Highly efficient
8	Mariia	27 599	+25 660	+3 287	-1 034	Efficient
9	Kraievyd	27 452	+25 513	+3 259	-1 039	Efficient
10	Hratsiia Bilotserkivska	27 341	+25 403	+3 238	-1 042	Efficient
11	MIP Dniprianka	27 047	+25 109	+3 183	-1 052	Efficient
12	Spivanka Poliska	26 680	+24 742	+3 113	-1 064	Efficient
13	Kesariia Poliska	26 092	+24 154	+3 002	-1 083	Efficient
14	Burhunka	26 018	+24 080	+2 988	-1 086	Efficient
15	Vozdvyzhenka	25 945	+24 007	+2 974	-1 088	Efficient
16	Berehynia Myronivska	25 835	+23 896	+2 953	-1 092	Medium
17	Vezha Myronivska	25 798	+23 860	+2 946	-1 093	Medium
18	Hratsiia Myronivska	25 688	+23 749	+2 925	-1 097	Medium
19	MIP Assol	25 430	+23 492	+2 876	-1 105	Medium
20	Nasnaha	25 357	+23 419	+2 862	-1 107	Medium
21	Anatoliia	24 989	+23 051	+2 793	-1 119	Medium
22	Manera Odeska	24 842	+22 904	+2 765	-1 124	Medium
23	Vodohrai	24 512	+22 573	+2 702	-1 135	Medium
24	Katrusia Odeska	24 365	+22 426	+2 675	-1 140	Medium
25	Vodohrai Bilotserkivskyi	24 254	+22 316	+2 654	-1 143	Medium
26	Konka	24 218	+22 280	+2 647	-1 145	Medium
27	MIP Vyshyvanka	24 144	+22 206	+2 633	-1 147	Medium
28	Romanivna	23 813	+21 875	+2 570	-1 158	Low efficiency
29	Svitanokova	23 593	+21 655	+2 529	-1 165	Low efficiency
30	Oranta Odeska	23 519	+21 581	+2 515	-1 168	Low efficiency
31	Zdobna	23 336	+21 398	+2 480	-1 174	Low efficiency
32	Solovushka	23 078	+21 140	+2 431	-1 182	Low efficiency
33	Spryiatlyva	22 343	+20 405	+2 292	-1 206	Low efficiency
34	Estafeta Myronivska	22 270	+20 332	+2 278	-1 208	Low efficiency
35	Analoh	21 535	+19 597	+2 139	-1 233	Low efficiency
36	Poliska 90	21 278	+19 340	+2 090	-1 241	Low efficiency

**Note:** Highly efficient ( $\geq +26,000$ ), efficient ( $+24,000$ – $26,000$ ), medium ( $+22,000$ – $24,000$ ), low efficiency ( $< +22,000$ ).

Germany (Küstermann et al., 2008) and the United Kingdom (Williams et al., 2006), where varietal differentiation produced differences of 25–45%.

Five highly efficient cultivars with a carbon footprint of  $<250$  kg/t were identified: Lehenda Bilotserkivska (236), Okhtyrchanka (238), Pryvitna (244), Optyma Odeska (244), and MIP Valensiia (248). These cultivars are characterized by high mean yields (7.83–8.20 t/ha) and are

recommended for farms aiming to reduce the carbon footprint of production.

Yield stability is also important. Okhtyrchanka had the lowest coefficient of variation ( $CV = 18.0\%$ ), ensuring a consistently low carbon footprint under variable weather conditions. Kraievyd ( $CV = 16.7\%$ ) also showed high stability, although with a slightly higher mean carbon footprint (260 kg/t).



**Table 8.** Net balance (retained in the field – emissions) at different straw retention shares, kg CO<sub>2</sub>-eq/ha

№	Cultivar	0%	30%	50%	75%	100%	Break-even point
1	Lehenda Bilotserkivska	-355	+3 767	+6 515	+10 637	+13 385	77%
2	Okhtyrchanka	-365	+3 732	+6 463	+10 561	+13 292	77%
3	Pryvitna	-403	+3 593	+6 257	+10 254	+12 918	80%
4	Optyma Odeska	-405	+3 586	+6 247	+10 238	+12 899	80%
5	MIP Valensiia	-427	+3 510	+6 134	+10 070	+12 694	81%
6	Zorepad Bilotserkivskiyi	-454	+3 412	+5 989	+9 855	+12 432	83%
7	Mudrist Odeska	-463	+3 377	+5 938	+9 778	+12 339	84%
8	Mariia	-488	+3 287	+5 804	+9 579	+12 096	85%
9	Kraievdyd	-496	+3 259	+5 762	+9 518	+12 021	86%
10	Hratsiia Bilotserkivska	-502	+3 238	+5 732	+9 472	+11 965	86%
11	MIP Dniprianka	-517	+3 183	+5 649	+9 349	+11 816	87%
12	Spivanka Poliska	-537	+3 113	+5 546	+9 196	+11 629	89%
13	Kesariia Poliska	-568	+3 002	+5 381	+8 950	+11 330	91%
14	Burhunka	-571	+2 988	+5 360	+8 920	+11 292	92%
15	Vozdvzyhenka	-575	+2 974	+5 340	+8 889	+11 255	92%
16	Berehynia Myronivska	-581	+2 953	+5 309	+8 843	+11 199	92%
17	Vezha Myronivska	-583	+2 946	+5 299	+8 828	+11 180	92%
18	Hratsiia Myronivska	-589	+2 925	+5 268	+8 782	+11 124	93%
19	MIP Assol	-602	+2 876	+5 196	+8 674	+10 993	94%
20	Nasnaha	-606	+2 862	+5 175	+8 644	+10 956	94%
21	Anatoliia	-625	+2 793	+5 072	+8 490	+10 769	96%
22	Manera Odeska	-633	+2 765	+5 031	+8 429	+10 694	97%
23	Vodohrai	-651	+2 702	+4 938	+8 291	+10 526	98%
24	Katrusia Odeska	-658	+2 675	+4 897	+8 229	+10 451	99%
25	Vodohrai Bilotserkivskiyi	-664	+2 654	+4 866	+8 183	+10 395	99%
26	Konka	-666	+2 647	+4 855	+8 168	+10 377	100%
27	MIP Vyshyvanka	-670	+2 633	+4 835	+8 137	+10 339	100%
28	Romanivna	-687	+2 570	+4 742	+7 999	+10 171	>100%
29	Svitanokova	-699	+2 529	+4 680	+7 907	+10 059	>100%
30	Oranta Odeska	-703	+2 515	+4 659	+7 877	+10 022	>100%
31	Zdobna	-712	+2 480	+4 608	+7 800	+9 928	>100%
32	Solovushka	-726	+2 431	+4 536	+7 693	+9 797	>100%
33	Spryiatlyva	-764	+2 292	+4 330	+7 386	+9 424	>100%
34	Estafeta Myronivska	-768	+2 278	+4 309	+7 355	+9 386	>100%
35	Analoh	-807	+2 139	+4 103	+7 049	+9 012	>100%
36	Poliska 90	-820	+2 090	+4 031	+6 941	+8 882	>100%

### Straw management as a sequestration tool

The results demonstrate the critical role of straw management in the carbon balance. With complete straw removal (0%), all cultivars had negative sequestration balances (–1.569...–1.678 kg CO<sub>2</sub>-eq/ha), i.e., they acted as net sources of soil carbon losses. A positive sequestration balance was achieved only under 75–100% straw retention for high-yielding cultivars and was not achieved for low-yielding ones (requiring >100%).

The sequestration break-even point – the minimum straw fraction required for a zero balance – varied from 77% (Lehenda Bilotserkivska, Okhtyrchanka) to >100% (Poliska 90, Zolotokoloska). This means that low-yielding cultivars cannot reach carbon neutrality even with full straw retention; additional organic inputs or a change of cultivar is required.

The straw effect (difference between 100% and 0% retention) averaged 11,678 kg CO<sub>2</sub>-eq/

**Table 9.** Sequestration balance (humification – emissions), kg CO<sub>2</sub>-eq/ha

№	Cultivar	0%	30%	50%	75%	100%	Break-even point
1	Lehenda Bilotserkivska	-1 569	-951	-539	+80	+492	77%
2	Okhtyrchanka	-1 571	-957	-547	+67	+477	77%
3	Pryvitna	-1 580	-981	-581	+18	+418	80%
4	Optyma Odeska	-1 581	-982	-583	+16	+415	80%
5	MIP Valensiia	-1 586	-995	-602	-11	+382	81%
6	Zorepad Bilotserkivskyi	-1 592	-1 012	-626	-46	+341	83%
7	Mudrist Odeska	-1 594	-1 018	-634	-58	+326	84%
8	Mariia	-1 600	-1 034	-656	-90	+287	85%
9	Kraievdyd	-1 602	-1 039	-663	-100	+276	86%
10	Hratsiia Bilotserkivska	-1 603	-1 042	-668	-107	+267	86%
11	MIP Dniprianka	-1 607	-1 052	-682	-127	+243	87%
12	Spivanka Poliska	-1 611	-1 064	-699	-152	+213	89%
13	Kesariia Poliska	-1 619	-1 083	-726	-191	+166	91%
14	Burhunka	-1 620	-1 086	-730	-196	+160	92%
15	Vozdvyzhenka	-1 620	-1 088	-733	-201	+154	92%
16	Berehynia Myronivska	-1 622	-1 092	-738	-208	+145	92%
17	Vezha Myronivska	-1 622	-1 093	-740	-211	+142	92%
18	Hratsiia Myronivska	-1 624	-1 097	-745	-218	+133	93%
19	MIP Assol	-1 627	-1 105	-757	-235	+113	94%
20	Nasnaha	-1 628	-1 107	-760	-240	+107	94%
21	Anatoliia	-1 632	-1 119	-778	-265	+77	96%
22	Manera Odeska	-1 634	-1 124	-784	-275	+65	97%
23	Vodohrai	-1 638	-1 135	-800	-297	+39	98%
24	Katrusia Odeska	-1 640	-1 140	-807	-307	+27	99%
25	Vodohrai Bilotserkivskyi	-1 641	-1 143	-812	-314	+18	99%
26	Konka	-1 642	-1 145	-813	-316	+15	100%
27	MIP Vyshyvanka	-1 642	-1 147	-817	-321	+9	100%
28	Romanivna	-1 647	-1 158	-832	-344	-18	>100%
29	Svitankova	-1 649	-1 165	-842	-358	-36	>100%
30	Oranta Odeska	-1 650	-1 168	-846	-363	-42	>100%
31	Zdobna	-1 652	-1 174	-854	-376	-56	>100%
32	Solovushka	-1 656	-1 182	-866	-393	-77	>100%
33	Spryiatlyva	-1 665	-1 206	-900	-442	-136	>100%
34	Estafeta Myronivska	-1 665	-1 208	-904	-447	-142	>100%
35	Analoh	-1 674	-1 233	-938	-496	-202	>100%
36	Poliska 90	-1 678	-1 241	-950	-513	-222	>100%

ha for the net balance. The cultivar effect (under 100% straw retention) was 4.504 kg CO<sub>2</sub>-eq/ha. Therefore, straw management has roughly a two-fold stronger impact on the carbon balance than cultivar choice; however, the best outcome is achieved by combining both factors.

### Practical recommendations

To reduce the carbon footprint of wheat grain production, it is recommended to: use

highly efficient cultivars (Lehenda Bilotserkivska, Okhtyrchanka, Pryvitna, Optyma Odeska, MIP Valensiia); retain at least 75% of straw in the field to achieve a positive sequestration balance; and, if straw retention is not feasible, compensate with organic fertilizers.

The combination “Lehenda Bilotserkivska + 100% straw” provides the best result: net balance +13,385 kg CO<sub>2</sub>-eq/ha, sequestration +492 kg CO<sub>2</sub>-eq/ha. The combination “Poliska 90 + 0%

**Table 10.** Gross balance

№	Cultivar	Uptake	Emissions	Gross balance	Ratio
1	Lehenda Bilotserkivska	30 134	1 938	+28 196	15.5x
2	Okhtyrchanka	29 951	1 938	+28 012	15.5x
3	Pryvitna	29 216	1 938	+27 277	15.1x
4	Optyma Odeska	29 179	1 938	+27 241	15.1x
5	MIP Valensiia	28 775	1 938	+26 836	14.8x
6	Zorepad Bilotserkivskyi	28 260	1 938	+26 322	14.6x
7	Mudrist Odeska	28 076	1 938	+26 138	14.5x
8	Mariia	27 599	1 938	+25 660	14.2x
9	Kraievyyd	27 452	1 938	+25 513	14.2x
10	Hratsiia Bilotserkivska	27 341	1 938	+25 403	14.1x
11	MIP Dniprianka	27 047	1 938	+25 109	14.0x
12	Spivanka Poliska	26 680	1 938	+24 742	13.8x
13	Kesariia Poliska	26 092	1 938	+24 154	13.5x
14	Burhunka	26 018	1 938	+24 080	13.4x
15	Vozdvyzhenka	25 945	1 938	+24 007	13.4x
16	Berehynia Myronivska	25 835	1 938	+23 896	13.3x
17	Vezha Myronivska	25 798	1 938	+23 860	13.3x
18	Hratsiia Myronivska	25 688	1 938	+23 749	13.3x
19	MIP Assol	25 430	1 938	+23 492	13.1x
20	Nasnaha	25 357	1 938	+23 419	13.1x
21	Anatoliia	24 989	1 938	+23 051	12.9x
22	Manera Odeska	24 842	1 938	+22 904	12.8x
23	Vodohrai	24 512	1 938	+22 573	12.6x
24	Katrusia Odeska	24 365	1 938	+22 426	12.6x
25	Vodohrai Bilotserkivskyi	24 254	1 938	+22 316	12.5x
26	Konka	24 218	1 938	+22 280	12.5x
27	MIP Vyshyvanka	24 144	1 938	+22 206	12.5x
28	Romanivna	23 813	1 938	+21 875	12.3x
29	Svitanokova	23 593	1 938	+21 655	12.2x
30	Oranta Odeska	23 519	1 938	+21 581	12.1x
31	Zdobna	23 336	1 938	+21 398	12.0x
32	Solovushka	23 078	1 938	+21 140	11.9x
33	Spryiatlyva	22 343	1 938	+20 405	11.5x
34	Estafeta Myronivska	22 270	1 938	+20 332	11.5x
35	Analoh	21 535	1 938	+19 597	11.1x
36	Poliska 90	21 278	1 938	+19 340	11.0x

straw” is the worst: net balance  $-820 \text{ kg CO}_2\text{-eq/ha}$ , sequestration  $-1.678 \text{ kg CO}_2\text{-eq/ha}$ . The difference between the extreme combinations exceeds  $14 \text{ t CO}_2\text{-eq/ha}$ .

### Limitations and future research

This study has several limitations: (1) system boundaries excluded post-harvest processing and long-distance transportation; (2)  $\text{N}_2\text{O}$  emissions

used IPCC Tier 1 default factors rather than site-specific measurements. Future research should include direct soil carbon monitoring and field measurements of GHG fluxes.

### CONCLUSIONS

Total greenhouse gas emissions from winter wheat production under the conditions of the

Right-Bank Forest-Steppe of Ukraine amounted to 1,938.2 kg CO<sub>2</sub>-eq/ha. The dominant sources were mineral fertilizer production (41.8%) and field N<sub>2</sub>O emissions (34.2%), which together accounted for 76% of total emissions.

The carbon footprint of grain production varied from 236 to 335 kg CO<sub>2</sub>-eq/t depending on cultivar yield. Five highly efficient cultivars (<250 kg/t) were identified: Lehenda Bilotserkivska (236), Okhtyrchanka (238), Pryvitna (244), Optyma Odeska (244), and MIP Valensiia (248).

The gross carbon balance was positive for all cultivars (+19.3...+28.2 t CO<sub>2</sub>-eq/ha), indicating that CO<sub>2</sub> uptake exceeded anthropogenic emissions. However, the sequestration balance under the baseline scenario (30% straw) was negative for all cultivars (−951...−1.241 kg/ha).

The sequestration break-even point (zero humification balance) ranged from 77% straw retention (high-yielding cultivars) to >100% (low-yielding cultivars). Only with 75–100% straw retained did high-yielding cultivars achieve a positive sequestration balance.

Cultivar choice and straw management can change the net field balance by 14,206 kg CO<sub>2</sub>-eq/ha and the sequestration balance by 2.170 kg/ha. The straw effect (100% vs 0%) was 2.6 times greater than the cultivar effect; nevertheless, the optimal outcome is achieved by combining both factors.

To achieve carbon neutrality in wheat production, it is recommended to: use highly efficient cultivars (Lehenda Bilotserkivska, Okhtyrchanka, Pryvitna), retain at least 75% of straw in the field, and, when straw retention is not possible, compensate with organic fertilizers.

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