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1 **Assessing fixed depth carbon stocks in soils with varying horizon depths**  
2 **and thicknesses, sampled by horizon**

3

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11

12 **Abstract**

13 Soil surveys for improving carbon (C) stock estimates frequently involve soil sampling by pre-  
14 determined regular depth-intervals, in order to enable more convenient computation of soil  
15 organic carbon (SOC) stocks. As a result, soil horizons are often neglected in these surveys,  
16 although they represent distinct components of the soil profile. When soil-horizon depths and  
17 thicknesses vary considerably within the same site, soil sampling by horizon with accompanying  
18 depth measurements may be more suitable. The main objective in this study was to investigate  
19 the potential differences in current SOC stocks in different afforested mineral soils, with varying  
20 horizon depths and thicknesses, and that were sampled by soil horizon, by using the trapezoidal  
21 SOC stock computing approach, and comparing it to the spline approach. An adaptation of the trapezoidal  
22 rule computation approach, enabling relatively simple crude estimations of the fixed depth-interval  
23 SOC stocks from horizon data, was developed. Estimations of SOC stocks for 18 sites located on  
24 three different afforested mineral soils (Gleys, Podzols and Cambisols, aged  $\geq 20$  years) were  
25 done for 0–30 cm, 30–60 cm and 0–60 cm fixed depth-intervals, excluding surface organic

26 layers. The results indicate that the trapezoidal approach is likely to provide cruder estimates of  
27 SOC stocks than the spline approach, although no statistically significant differences were  
28 observed between the fixed depth-interval SOC stocks (for 0–30 cm and 30–60 cm) when  
29 computed by the two methods. Both methods showed a significant effect of horizon and soil  
30 group on SOC stocks. The soil below the 30 cm depth was estimated to store over 22% of the  
31 total SOC stocks to 60 cm depth. Gleys showed significantly greater mineral SOC stocks than  
32 Podzols, with differences mainly evident in the upper 30 cm, which was observed regardless of  
33 the computing methodology used (trapezoidal or spline). The adapted trapezoidal rule  
34 computing approach is hoped to facilitate the use of soil-horizon sampling in studies on SOC  
35 stocks.

36  
37 **Keywords:** Soil organic carbon stocks, soil horizon, soil depth, forest mineral soil, trapezoidal  
38 computing approach

## 40 1. Introduction

41  
42 Forest soil surveys which include C stock monitoring are becoming increasingly important due to  
43 greenhouse gas emissions reduction targets at national and international level, as well as  
44 assessing the role of forest soils in mitigating such emissions. The soil represents the largest  
45 terrestrial organic carbon (C) pool, globally estimated at  $1115 \cdot 10^9$ – $2200 \cdot 10^9$  tC (Batjes, 1996).  
46 The total world soil organic carbon (SOC) stock of the upper 30 cm soil depth is estimated at  
47  $684 \cdot 10^9$ – $724 \cdot 10^9$  tC, and for the upper 100 cm at  $1462 \cdot 10^9$ – $1548 \cdot 10^9$  tC (Batjes, 2014). In  
48 particular, forest soil represents an important terrestrial organic C stock. The estimated soil C  
49 stock up to 100 cm depth for worlds forests is c.  $383 \pm 30 \cdot 10^9$  tC (Pan et al., 2011). According to  
50 Jobbágy and Jackson (2000), the global SOC storage of different temperate forests for 0–100  
51 cm depth can be estimated in the range  $73 \cdot 10^9$ – $122 \cdot 10^9$  tC. Soil surveys, which aim to improve  
52 the estimates of soil C stocks, frequently involve soil sampling to 30 cm depth or even less, and

53 with soil sampling often performed by pre-determined regular soil-depth intervals (Baritz et al.,  
54 2010; Cools and De Vos, 2010; UNECE, 2006).

55

56 Shallow-depth sampling is often used in soil studies due to difficulties and costs associated with  
57 soil sampling at greater depths, as well as due to expectations that deeper soil horizons are  
58 more stable and less likely to change over the time although not all studies support this  
59 (Harrison et al., 2011). Soil sampling at shallow depths can result in an underestimation of C  
60 present in the soil profile (Harrison et al., 2011). Although deeper subsoil horizons are known to  
61 have relatively low C content they should still be accounted for in the C-cycle (Rumpel and  
62 Kögel-Knabner, 2010). Also, soil sampling is often performed by pre-determined regular soil-  
63 depth intervals - e.g. at 10 cm depth-intervals, from a soil profile, for forest soils (Stolbovoy et  
64 al., 2005; UNECE, 2010). The advantage of such pre-determined regular depth sampling is that  
65 it can enable relatively simple computation of a variable of interest, such as SOC stocks to a  
66 specific depth (Stolbovoy et al., 2005). This can be done by e.g. soil-depth normalisation (Freier  
67 et al., 2010), or by summing the calculated C stocks of the pre-determined regular depth-  
68 intervals (Lee et al., 2009). As a result of soil sampling by regular depth-intervals, soil horizons  
69 are often neglected in SOC stock surveys, even though they represent distinct components of  
70 the soil profile.

71

72 In order to increase the accuracy of SOC stock estimations, and clarify the effects of pedogenic  
73 processes on the storage of SOC, Wiesmeier et al. (2012) recommend that SOC inventories  
74 should have the soil analysis completed by horizon instead of by fixed depth increments. Where  
75 the soil-horizon depths and thicknesses vary considerably within the same site, errors in C stock  
76 estimations may be generated if the differences in horizon thickness are not taken into account.  
77 These errors could be potentially omitted by e.g. excavating more soil pits at different locations  
78 within the same site, but this would require more labour-intensive procedures, and would  
79 consequently increase the cost of sampling and its duration. Field methods often need to be

80 adapted in order to reduce the costs and to be feasible within limited project resources.  
81 Furthermore, soil pit excavation can also be especially challenging for forest soils due to  
82 potentially remote locations, rocky, difficult and steep terrain, the presence of coarse roots, and  
83 use of manual methods because of other constraints.

84

85 In cases when soil-horizon depths and thicknesses can vary within the same site, and when  
86 excavation of more soil pits is not an option, sampling by horizon with horizon-boundary depth  
87 measurements may be a more suitable approach (Premrov et al., 2014). However, such  
88 sampling may require more demanding computation procedures: e.g. due to differences in  
89 thicknesses among sampled horizons at different sampling points, separate computations of C  
90 stocks for the chosen fixed depth-interval are required, taking into account the horizon  
91 thicknesses from sampled points, separately for each site.

92

93 The approach taken in this study was to develop an adaptation of a trapezoidal rule computation  
94 by Lord and Shepherd (1993) that would allow relatively simple estimation of fixed depth-interval  
95 SOC stocks for soils with varying horizons and depths, and to compare it with the more complex  
96 spline computation method based on the equal-area quadratic smoothing spline modelling  
97 explained by Bishop et al. (1999). Area-based SOC stocks were to be estimated by adapting the  
98 computation approaches in a way that would enable the use of the soil-horizon thicknesses and  
99 horizon volume-based C stocks (mass C per volume of soil), and would at the same time also  
100 account for varying number of samples obtained for each horizon. The main objective of this  
101 work was to investigate the differences in current SOC stocks in different mineral soils with  
102 varying horizon depths and thicknesses that were sampled by horizon, by using the adapted  
103 trapezoidal SOC stock computing approach, and comparing it with the more complex spline approach. Specific  
104 aims were to investigate the potential differences in SOC stock by soil group (in three Irish

105 afforested mineral soils: Gleys, Podzols and Cambisols), by horizon, and by soil depth (0–30 cm,  
106 30–60 cm and 0–60 cm fixed depth-intervals excluding surface organic layers).

107

## 108 **2 Materials and methods**

109

### 110 **2.1 Field sites and sample specifications**

111 Eighteen afforested sites were sampled between March 2014 and March 2015 across the  
112 Republic of Ireland (Fig. 1a) as a part of the larger CForRep project (CForRep, 2013;  
113 <https://www.ucd.ie/cforrep/>), with sites being selected from Ireland's National Forest Inventory  
114 database (National Forest Inventory, 2012), after pre-screening the database for afforested sites  
115 located on selected mineral soils, and aged  $\geq 20$  years (Premrov et al., 2015). The CForRep  
116 project used the general Irish soil classification, where the sites were classified into Podzols and  
117 peaty Podzols (Po and peaty Po), Brown Podzolics (BP), Acid Brown Earths (ABE), calcareous  
118 Brown Earths (BE) and Gleys (G) (Black et al., 2014; Gardiner and Radford, 1980). The sites  
119 were classified individually (on site), and were further re-grouped into the three main soil groups:  
120 Gleys, Cambisols and Podzols. Po, peaty Po and BP were grouped as Podzols, ABE were  
121 assigned to Cambisols (Reidy et al., 2014), there were no sites with BE in this study, while  
122 classification of Gleys remained unchanged. Gleys included sites with Stagnosol and Gleysol  
123 soils according to the World Reference Base for Soils (WRB) classification (IUSS Working  
124 Group WRB, 2015), or Surface Water Gley and Typical Groundwater Gley, respectively,  
125 according to the Irish soil subgroup classification (Reidy et al., 2014). Site locations are  
126 presented in Fig. 1a. Six sites were sampled in each soil group giving in total of 18 sampled  
127 sites (each site included sampling from a soil pit for bulk density measurements, as well as  
128 auger sampling from up to nine points on a 3 x 3 grid; further details are explained in section  
129 2.2). The woodland tree species were mainly determined on site but were later classified into  
130 three major woodland-type categories of coniferous, broadleaf and mixed. Mineral-soil horizon  
131 designation was also done on-site according to the FAO (2006) guidelines for master horizons,



132 but the specific horizons were later grouped into five major categories [A, E, B, B2 and BC,  
133 where B2 refers to the second, often more water-saturated B horizon (e.g. Bg horizon), found in  
134 Gleys].

135

## 136 **2.2 Sampling methods**

137 Each site was positioned with a hand GPS (Geographic Positioning System) instrument, and the  
138 slope (in degrees) was measured with a clinometer at the central point. Soil sampling was  
139 performed at nine points (on a 3 x 3 grid over 20 x 20 m; Fig. 1b), up to 60 cm depth, by horizon.  
140 Organic forest-floor and peat horizons were also sampled under the CForRep project, but were  
141 not included in this study on mineral soil horizons.

142

143 Soil samples for bulk-density measurements were collected from each horizon separately for  
144 each site, from a soil pit located in the centre of the sampling grid (Fig. 1b, 1c). Bulk-density  
145 sampling was performed either with 100 cm<sup>3</sup> coring rings, or by the excavation method (i.e.  
146 excavation of soil material and replacement by sand, adapted from ISO (1998)) where the  
147 volume of excavated (replaced) material was determined on-site using fine sand 300–600 µm in  
148 size. For bulk-density ring-sampling, a hammering-head for sample rings (Eijkelkamp, The  
149 Netherlands) was used to avoid compression. Where possible, the bulk-density sampling was  
150 done from the centre of each horizon, from up to three sides of the soil pit (Fig. 1 c).  
151 Exceptionally, the two Gley sites in this study had missing bulk-density samples for a single soil  
152 horizon; measurements obtained from the most-similar horizon from the same site (of the same  
153 soil-horizon category) were used as replacements (i.e. a missing value for a Bg horizon that was  
154 under water-table was replaced with the Bg horizon sampled at that same site, but above the  
155 water-table; at another site a missing value for Bg(a) horizon was replaced with Bg horizon  
156 sampled at that site; details are provided in Fig. 4). Percentage coarse material was estimated  
157 on-site, from the soil pit, according to the FAO (2006) guidelines for soil description.

158

159 Horizon samples for SOC analysis were taken with an Edelman auger (Eijkelkamp, The  
160 Netherlands), accompanied by the horizon depth measurements (depths to upper and lower  
161 boundary). Sampling was performed from up to nine sampling points (each arbitrarily located  
162 within one cell of the 3 x 3 sampling grid, Fig. 1b). The entire thickness of each soil horizon was  
163 sampled at each sampling point, and the samples from each horizon were bulked together into  
164 one composite soil sample by horizon, separately for each site. In order to minimize potential  
165 cross-contamination between horizons, the individual sampling by horizon from each sampling  
166 point was done by first placing each separate augered soil material onto a clean tray. This was  
167 done with a special care not to disturb the sequence of the augered material. The material on  
168 the tray was then carefully separated into individual soil horizons. All collected soil samples were  
169 transported in cool-boxes and stored in a cold-room at 4°C until further laboratory-processing  
170 and analysis. A total of 510 soil samples were collected from the eighteen afforested sites: 126  
171 samples for bulk-density determination and 384 soil samples from the sampling grids (Fig. 1).  
172 Bulking of soil samples from individual sampling points (by horizon, separately for each site)  
173 resulted in total 50 composite soil-horizon samples.

174

### 175 **2.3 Laboratory methods**

176 Bulk-density soil samples were oven-dried at 105°C for > 16 hours, in order to obtain their dry  
177 weights (adapted from ISO, 1998). Coarse material (> 2 mm) was separated from fine-earth  
178 material (< 2 mm) by dry-sieving, followed by re-drying of coarse material at 105°C for > 16  
179 hours, in order to obtain its dry weight. Volume of coarse material was measured by water-  
180 displacement (by submerging the coarse material into a graduated cylinder filled with water).  
181 Processing of composite soil samples involved: bulking of individual horizon soil samples,  
182 separately for each site (to form a composite sample, in the minority of cases where this was not  
183 already done on-site); separation of live biomass; hand-crushing of soil-clods; mixing; and

184 preliminary drying at 40°C. Dry soil was packed and stored at ambient room conditions, to be  
185 used for further processing and laboratory analyses. Laboratory sub-sampling was done  
186 carefully by hand-mixing and -quartering in several steps (adapted from ISO, 2006). The air-  
187 moisture content was determined by drying 5 g of sample (fine-earth < 2mm obtained by  
188 sieving) at 105°C for > 16 hours until dry (adapted from ISO, 1993). Composite soil samples were  
189 tested for pH on 2.5 mL fine-earth: 12.5 ml distilled water soil-suspension (adapted from ISO,  
190 1995; NSAI, 2011), which showed pH < 6.5. Therefore, it was assumed that the soil from the  
191 eighteen sites used in this study did not contain carbonates (ISO, 1995), and the samples were  
192 not treated for carbonate-removal. Elemental C analysis on composite soil sub-samples was  
193 performed on a CE440 Elemental CHN Analyser (Exeter Analytical Inc.), after first  
194 homogenising the material by fine milling using Mixer Mill MM200 (Retsch GmbH) and/or  
195 Planetary Mono Mill Pulverisette 6 (Fritsch GmbH).

196

## 197 **2.4 Computational methods**

198 The SOC stocks are expressed as volume-based SOC densities, in units of mass of C per  
199 volume of soil, and area-based SOC densities, in units of mass of C per area of soil for the  
200 specific fixed soil depth-interval. Average horizon thicknesses, including average horizon starting- ,  
201 ending- and horizon mid-depths were calculated separately for each site from the measurements  
202 obtained from the 3 × 3 sampling grid at the site (in continuation the average thickness was  
203 named as thickness, and the average mid-depth as mid-depth). The fixed soil depth-intervals  
204 were named as follows: “shallow” (0–30 cm); “deep” (30–60 cm), and “total depth” (0–60 cm).

205

### 206 **2.4.1 Estimating volume-based organic carbon densities for individual horizons**

207 The volume-based SOC density (SOCVD) of an individual soil horizon was calculated using the  
208 SOC content (dry mass-based C percentage) measured from the composite horizon sample, the



209 corresponding horizon bulk-density of fine-earth fraction taken from the soil pit [g soil/cm<sup>3</sup>], and  
210 the volume-based percent of stones (coarse fraction, also estimated from soil pit), as follows:

211 
$$\text{SOCVD} = \%C/100 \times \rho_f \times \text{CCF}$$

212 or

213 
$$\text{SOCVD} = \%C/100 \times (m_{\text{tot}} - m_{\text{coarse}}) / (V_{\text{tot}} - V_{\text{coarse}}) \times \text{CCF} \quad (1),$$

214 where SOCVD is the volume-based SOC density of the horizon [gC/cm<sup>3</sup>]; %C is the C content in  
215 the fine earth (< 2 mm) from the composite horizon sample obtained as a dry mass-based  
216 percentage C content for oven-dry soil at 105°C (UNECE, 2006; ISO, 1995); 1/100 is the  
217 conversion factor for converting percentage C to gC/g soil;  $\rho_f$  is a soil bulk-density of fine-earth  
218 material < 2 mm [g soil/cm<sup>3</sup>] [calculated as  $(m_{\text{tot}} - m_{\text{coarse}}) / (V_{\text{tot}} - V_{\text{coarse}})$ ];  $m_{\text{tot}}$  [g] is the total dry-  
219 mass (at 105°C) of the whole bulk density sample;  $m_{\text{coarse}}$  [g] is the dry-mass (at 105°C) of  
220 coarse fraction (>2mm) obtained after sieving the material from the bulk density sample;  $V_{\text{tot}}$   
221 [cm<sup>3</sup>] is the volume of the whole bulk density sample (e.g. 100 cm<sup>3</sup> if sampled by core-ring);  
222  $V_{\text{coarse}}$  [cm<sup>3</sup>] is the volume of the coarse fraction (> 2 mm) obtained by displacement after sieving  
223 the material from bulk density samples; CCF is the coarse fraction correction factor, calculated  
224 as  $((100 - \%stones)/100)$  (Baritz et al., 2010; Kessler et al., 2012), where %stones represent the  
225 volume-based percentage of coarse material estimated from the soil pit.

226

227 **2.4.2 Estimating soil organic carbon stocks for fixed depth-intervals using an adapted**  
228 **trapezoidal rule approach**

229 Area-based soil organic carbon stocks (SOCS, tC/ha) for fixed depth-intervals were first  
230 estimated with a so-called trapezoidal rule computing approach, adapted from Lord and  
231 Shepherd (1993), who used it for calculating soil-solution nitrate leaching losses. The  
232 trapezoidal rule was adapted using SOCVD [Eq. 1] expressed as the mass of C per volume of  
233 soil [gC/cm<sup>3</sup>], and the corresponding horizon thicknesses [cm], with the inclusion of the  
234 probability weights (IDRE UCLA, 2016) for each soil horizon, as follows:

235 
$$\text{SOCS}_{\text{a-part I}} = 0.5 \times (\text{SOCVD}_{\text{a0}} + \text{SOCVD}_{\text{a}}) \times n_{\text{a}}/n \times L_{\text{a}}/2 \times 100 \quad (2\text{a}),$$

236 
$$\text{SOCS}_{\text{a-part II}} = 0.5 \times (\text{SOCVD}_{\text{a}} + \text{SOCVD}_{\text{b0}}) \times n_{\text{a}}/n \times L_{\text{a}}/2 \times 100 \quad (2\text{b}).$$

237 where 'a' and 'b' subscripts refer to two adjacent horizons;  $\text{SOCS}_{\text{a-part I}}$  is carbon stock  
 238 computed from horizon start to its mid-depth or  $L_{\text{a}}/2$  (Fig. 2a); and  $\text{SOCS}_{\text{a-part II}}$  is stock computed  
 239 from horizon mid-depth to its end (or the start of the next horizon; Fig. 2a);  $L_{\text{a}}$  is thickness of 'a'  
 240 horizon [cm];  $\text{SOCVD}_{\text{a0}}$  value [ $\text{gC}/\text{cm}^3$ ] refers volume-based soil organic carbon density at the  
 241 starting depth of 'a' horizon, and  $\text{SOCVD}_{\text{b0}}$  at the starting depth of next 'b' horizon;  $\text{SOCVD}_{\text{a}}$   
 242 refers to carbon density at horizon mid-depth (obtained from composite 'a' horizon sample);  $n_{\text{a}}/n$   
 243 is the probability weight for horizon/layer 'a' where  $n_{\text{a}}$  represents the number of points where the  
 244 soil horizon/sample 'a' was present out of total number of sampled/augered points  $n$  (i.e.  $n$  is 9 if  
 245 all of the points from 3x3 grid were augered; similarly, the probability weight  $n_{\text{b}}/n$  applies for next  
 246 horizon 'b' when computing the carbon stocks for next b-horizon, etc.); 100 is the conversion  
 247 factor for converting the SOCS units [from  $\text{gC}/\text{cm}^2$  to  $\text{tC}/\text{ha}$ ].

248

249 This adaptation of trapezoidal rule formulae was applied because the horizons were often  
 250 absent at some sampling locations and present at some other locations at the same site,  
 251 resulting in varying number of samples obtained for each composite horizon sample that was  
 252 accounted for in the computation of SOCS by applying the corresponding probability weights  
 253 (IDRE UCLA, 2016).

254

255 SOCS of whole 'a' horizon was computed by summing  $\text{SOCS}_{\text{a-part I}}$  and  $\text{SOCS}_{\text{a-part II}}$ :

256 
$$\text{SOCS}_{\text{a}} = \text{SOCS}_{\text{a-part I}} + \text{SOCS}_{\text{a-part II}} \quad (3),$$

257 where  $\text{SOCS}_{\text{a}}$  is soil organic carbon stock [ $\text{tC}/\text{ha}$ ] of whole thickness of 'a' horizon ( $L_{\text{a}}$ ; Fig. 2).

258 The estimated SOCS for the total fixed depth-intervals ("shallow", "deep" and "total") were next  
 259 calculated by summing the SOCS of individual horizons, as follows:

260 
$$\text{SOCS} = \sum \text{SOCS}_i \quad (4),$$

261 where  $SOCS_i$  refers to carbon stocks of individual horizons (i.e.  $SOCS_a$ ,  $SOCS_b$ , etc. Eq.3)  
262 computed from their thicknesses (Eqs. 2a and 2b) between: 0–30 cm depth for “shallow”; 30–60  
263 cm depth for “deep”, and 0–60 cm depth for “total” fixed depth-interval (Fig. 2a). In case if the  
264 horizon was cut at the 30 cm depth,  $SOCS_i$  of the corresponding horizon-section was included in  
265 Eq. 4 in order to compute the SOCS of “shallow” and “deep” fixed depth-intervals (Fig. 2a).

266

267 Fig. 2b represents a computing scenario that accounts for organic layers/horizons (not included  
268 in this study): organic layers are often thinner than mineral soil horizons and are assumed to  
269 have relatively constant SOCS throughout their thickness (e.g. area-based stock values  
270 obtained from frame sampling).

271

272 In order to calculate the SOCS of fixed depth-intervals, the SOCVD values at 30 cm and the  
273 individual horizon starting- and ending- SOCVD values had to be estimated first, for each site,  
274 using linear interpolation (Fig. 2a.) The “starting SOCVD” value of the first mineral horizon at  
275 zero depth was estimated by applying linear regression to *c.* first three horizon SOCVD points (if  
276 available) as presented in Fig. 2a, calculated using INTERCEPT Microsoft Excel function. The  
277 linear regression was chosen in order to simplify the estimation approach. Although this may  
278 result in potential error in the estimation of C-stocks, it was considered that non-linear model  
279 application (such as power or logarithmic regression) could also result in estimation errors of the  
280 “starting” SOCVD values. This issue may be potentially avoided in case if the “starting” SOCVD  
281 values would be known (measured): e.g. by sampling the first few centimetres of the top mineral  
282 horizon. A “zero” SOCVD value (Fig. 2a), was assumed for the “ending” SOCVD at the final  
283 sampling depth, as the sampling often ceased before reaching the required fixed depth. This  
284 assumption was based on an expectation that sampling stopped due to high stone/rock content.  
285 It should be noted that this assumption can result in the potential underestimation of C stocks for  
286 the last horizon and the “deep” soil depth-interval, which needs to be considered when

287 interpreting results, especially if the sampling stopped due to other reasons than the high  
288 stone/rock content.

289

### 290 **2.4.3 Estimating soil organic carbon stocks for fixed depth-intervals using a spline** 291 **approach**

292 The second approach for estimating area-based soil organic carbon stocks (SOCS, tC/ha) for  
293 fixed depth-intervals in this study was an already known spline approach, which is based on the  
294 equal-area quadratic smoothing spline modelling, explained by Bishop et al. (1999). Splines were  
295 fitted to the data with the help of the “mpspline” function from package “GSIF” (Hengl, 2016) in R  
296 (R Core Team, 2015), using average horizon starting and ending depth values for each site, and  
297 the corresponding SOCVD values from the individual horizon composite samples (Eq. 1). The  
298 parameter lambda ( $\lambda$ ) for the “mpspline” function was set to 0.1 as in De Vos et al. (2015). The  
299 output obtained was the modelled spline in the form of SOCVD values at 1cm depth-intervals. In  
300 order to be able to compare the spline computing approach (dashed curve in Fig. 3) with the  
301 trapezoidal approach (“trapezoidal” line in Fig. 3), each spline was next split into separate  
302 horizons (or horizon-sections up to 30 and 60 cm fixed depth-intervals). The SOCSs were  
303 computed for each horizon/horizon-section after applying the horizon sampling probability  
304 weights (as explained in section 2.4.2), and summed up to fixed depth-intervals (30 cm and 60  
305 cm depth) according to Eq. 4. SOCSs were computed with approximate integration using 1 cm  
306 intervals. The spline-modelled SOCVD value at 1 cm depth was assigned as the “starting  
307 SOCVD” value at zero depth (Fig. 3), and in case if the sampling ceased before reaching the  
308 required fixed depth, the “zero” SOCVD value was assigned to the “ending” SOCVD (as in  
309 section 2.4.2).

310

### 311 **2.5 Statistical analysis methods**

312 Statistical analysis was performed in R 3.2.3 (R Core Team, 2015) and selected R-packages.

313 Detailed description is provided in sections below.

314

315 **2.5.1 Statistical analysis of volume-based soil organic carbon densities**

316 The differences in horizon SOCVD results [ $\text{gC}/\text{cm}^3$ ] were assessed by applying linear mixed  
317 effects (LME) models followed by analysis of variance (ANOVA) (Fox and Weisberg, 2011).  
318 ANOVA Type III [Wald  $\chi^2$  test], was chosen due to unbalanced horizon data-design (King, 2016).  
319 The LME models were fitted via maximum likelihood (ML) (Pinheiro et al., 2016) to the natural  
320 logarithm (ln) transformed SOCVD values (ln transformation was used in order to achieve  
321 normality and homoscedasticity of the data). Non-weighted and weighed LME models were  
322 used, where the fixed weighing was done using the measured number of soil bulk-density  
323 samples in order to specify that the residual variance for each horizon SOCVD value was  
324 inversely proportional to the number of sampled bulk-density samples per horizon at each site  
325 (Bolker, 2015). The “relative” SOCVD standard deviations (computed by standard deviation  
326 error-propagation (Caldwell et al., 2016), used in Fig. 4), were not used for LME weighing  
327 because they lacked the uncertainty of the SOC component, due to absence of SOC standard  
328 deviations from composite soil samples. A random effect was assigned to the site, and fixed  
329 effects to the mid-depth, slope [measured in degrees and converted to radians], soil group  
330 [Podzols (P), Cambisols (C) and Gleys (G)], and woodland-type [Coniferous, Broadleaf and  
331 Mixed]. Variables slope, woodland-type and mid-depth (main effects and interactions) were later  
332 excluded from the analysis due to non-significance, and the testing for the potential spatial non-  
333 independence of sampled sites was done on the final LME model. Different spatial correlation  
334 structures were included and evaluated using the Akaike’s Information Criterion (AIC). For this, a  
335 small random noise (of 0.5 m) was assigned to the measured GPS coordinates (due to  
336 coordinates repetition for data measured at the same site), which were first transformed to  
337 Universal Transverse Mercator (UTM) coordinates (Bivand et al., 2015). The differences in  
338 SOCVD between different soil groups and horizons were further assessed using least-squares  
339 (LS) means (“lsmeans”) pairwise comparison t-tests derived from LME with results averaged



340 over the horizon/soil group using weights proportional to their frequencies in the data-set (Lenth,  
341 2016)).

342

### 343 **2.5.2 Statistical analysis of soil organic carbon stocks**

344 The correlations between the area-based SOCSs [tC/ha], slope (in radians) and maximum depth  
345 of the soil depth-interval (30 cm for “shallow” and 60 cm for “deep”) were first evaluated with the  
346 Pearson’s correlation coefficient matrix (Harrell et al., 2015). The SOCS results were next  
347 assessed by applying the LME models, followed by ANOVA Type II [Wald  $\chi^2$  test] (Fox and  
348 Weisberg, 2011). LME was fitted via ML (Pinheiro et al., 2016) to the square-root SOCS  
349 transformed results. The square-root transformation (SOCS)<sup>0.5</sup> was used in order to achieve  
350 normality and homoscedasticity of the data. Analysis was first performed on combined “shallow”  
351 and “deep” depth-interval data. A random effect was assigned to the site, and the fixed effects to  
352 the soil group, depth-interval, slope, and woodland-type. The differences between “shallow” and  
353 “deep” depth-interval SOCSs were assessed after excluding variable woodland-type (due to  
354 non-significance). Testing for spatial auto-correlation of SOCS results was done using Moran’s I  
355 statistics (Paradis et al., 2004), and by inclusion of different spatial correlation structures (as  
356 explained in 2.5.1). The differences in the SOCS results between three different soil groups  
357 were further assessed separately for “shallow”, “deep” and “total depth” data, by applying the  
358 models separately to each data-set. Differences between depth-interval and soil group SOCSs  
359 were assessed by applying LS means (“lsmeans”) pairwise comparison t-tests derived from  
360 LME models (Lenth, 2016).

361

### 362 **2.5.3 Statistical comparison of trapezoidal- and spline- computed soil organic carbon** 363 **stocks**

364 The SOCS results obtained from trapezoidal and spline computing methods were compared  
365 using Welch two sample t-test (performed on transformed (SOCS)<sup>0.5</sup>, separately for “shallow”  
366 and “deep” depth-intervals). In addition, the results were further assessed for separate depth-

367 intervals, as well as for separate soil groups of “shallow” and “deep” depth-intervals, by  
368 obtaining 95 % bootstrap confidence intervals of (SOCS)<sup>0.5</sup> means, based on the approach  
369 explained in De Vos et al. (2015), which assumes statistically significant differences if  
370 confidence intervals do not overlap. However, due to limited number of sites the bootstrap  
371 confidence intervals were not used as an independent statistical testing in this study, but they  
372 were used merely for checking the findings in conjunction with the earlier statistical t-test.  
373 Calculations were performed with the help of function “boot” (with 5000 bootstrap replications)  
374 from R package “boot”, using the “boot.ci” function set to type “bca” for the adjusted bootstrap  
375 percentile interval (Canty and Ripley, 2016; Davison and Hinkley, 1997).

376

### 377 **3 Results and discussion**

378

#### 379 **3.1 Horizon volume-based soil organic carbon densities**

380 Gleys had the greatest average horizon SOCVD: the average SOCVD was 0.029 gC/cm<sup>3</sup> for  
381 Gleys, 0.027 gC/cm<sup>3</sup> for Cambisols, and 0.017 gC/cm<sup>3</sup> for Podzols (Table 1). A decrease in  
382 SOC density was observed from the top A horizons (0.047 gC/cm<sup>3</sup>), followed by E and B (0.019  
383 gC/cm<sup>3</sup> for E and 0.018 gC/cm<sup>3</sup> for B), to B2 and BC horizons (0.011 gC/cm<sup>3</sup> for B2 and 0.014  
384 gC/cm<sup>3</sup> for BC; Fig. 4, Table 1). The mid-depth for A horizons ranged from 3.8–13.8 cm,  
385 followed by E (6.6–26.5 cm), B (12.8–45.2 cm), B2 (29.5–51.4 cm), and BC horizons (41.9–54.8  
386 cm). In general, weighted LME models appeared to explain the data better than the non-  
387 weighted model (lower AIC). Spatial auto-correlation was not detected, which may be a  
388 consequence of a relatively small number of sites (eighteen sites) used in this study. Significant  
389 effect on SOCVD results was observed for both horizon and soil group, but not for mid-depth.  
390 The interaction mid-depth – horizon was also found to be not significant ( $p > 0.1$ , ANOVA Type  
391 III Wald  $\chi^2$  test). However, in case of absence of the horizon variable, the mid-depth did show a  
392 significant effect on SOCVD results. Horizon appeared to explain the data better than mid-depth,

393 which may be due to variations in horizon depths and thicknesses between different locations,  
394 and limited number of sites.

395

396 The results showed statistically significant difference in horizon SOVCD between Gleys and  
397 Podzols (Table 1), but not between the Cambisols and Gleys, or between Cambisols and  
398 Podzols. In Ireland Gleys are classified as poorly-drained mineral soils (Radford and Short,  
399 2013), typically located in low-lying wet areas (Fay et al., 2007). If excluding peaty soils,  
400 Podzols, on the other hand, are well-drained soils typically located on hill-land areas (Radford  
401 and Short, 2013).

402

403 There was a strong effect of horizon ( $p < 0.0001$ , Table 1) on SOCVD, where A-horizons (that  
404 had highest SOCVD) significantly differed from almost all other horizons. Nevertheless, some  
405 other horizons, that were generally considered not to be in direct neighbouring sequence to  
406 each-other (within the soil profile), also showed differences in SOCVD (Table 1). Considering  
407 that Gleys showed the greatest SOCVD in this study, and that they can be rich in clay, future  
408 investigations of the clay-associated organic substances and their potential relation to other  
409 factors, such as soil type, soil-physical properties, texture, and management (Leinweber et al.,  
410 1993) are recommended, in order to obtain further insights into the effect of horizons on SOC  
411 storage from this study.

412

### 413 **3.2 Soil organic stocks of fixed depth-intervals**

414 The relationships between the area-based SOCSs results, slope and the maximum depth of soil  
415 depth-interval (i.e. 30 cm and 60 cm depth) that were assessed using Pearson's correlation  
416 coefficient matrix, showed a significant negative correlation between SOCS values and depth  
417 (with decrease in SOCS at greater depth), as expected, but no significant correlation between  
418 SOCS and the slope. This result was observed for both SOCSs obtained via trapezoidal and spline

419 approach. A significant effect of slope that was only occasionally derived from LME models fitted  
420 to separate soil depth-interval data (Table 2b and 2c) turned to be non significant after excluding  
421 a single value for “deep” SOCS with the highest measured slope of c. 0.37 radians (the  
422 remaining sites all had slope < 0.21 radians). This indicates that the present study may not have  
423 sufficient data for SOCS at higher slopes in order to investigate the effect of slope on soil C  
424 storage. The geo-statistical analysis on LME also showed no spatial auto-correlation, most likely  
425 due to limited number of sites; this was further confirmed by Moran’s I statistics.

426

427 SOC content is generally known to decrease with soil depth. In agreement with this, the  
428 “shallow” mean SOCSs observed in this study were significantly greater ( $p < 0.0001$ ) than the  
429 “deep” ones (Table 2a). This was observed for both SOCSs obtained using trapezoidal and spline  
430 computing approaches. The soil below 30 cm depth could store over 22% of the “total depth”  
431 SOCSs (Fig. 5a, 5b). These findings appear to be in general agreement with the total SOC  
432 content estimations based on the global soil database by Batjes (1996), who estimated the total  
433 of SOC content of the upper 100 cm mineral soil depth-interval at 39-70%, and the SOC content  
434 of the upper 30 cm at 58 - 81%. Nevertheless, the results from this study should not be  
435 generalised, considering the limited number of sites (eighteen) that has been used, and the  
436 maximum total sampling depth of only up to 60 cm.

437

438 The mean “shallow” and “total depth” SOCSs were greatest in Gleys followed by Cambisols and  
439 Podzols (Fig. 5), whereas the mean “deep” SOCS values of the three soil groups were relatively  
440 close to each other, with the greatest SOCS observed in Cambisols and Gleys, followed by  
441 Podzols (Fig. 5). The statistical analysis performed on separate soil depth-interval data  
442 (separately for “shallow”, “deep” and “total depth”) showed significant effect of soil group on the  
443 “shallow” and on the “total depth” SOCSs ( $p < 0.05$ , Table 2b, 2c). However, soil group had a  
444 less significant or non-significant effect on the “deep” SOCSs (Table 2b, 2c). Gleys had  
445 significantly greater SOCSs than Podzols for both “shallow” (G vs. P:  $p < 0.05$ ; Table 2b, 2c)

446 and “total depth” depth-intervals (G vs. P:  $p < 0.05$ ; Table 2b, 2c); whereas the “deep” SOCS  
447 results showed no significant differences among the three soil groups (Table 2b, 2c; results  
448 derived from LME with inclusion of slope). No significant differences were observed in SOCSs  
449 (of any depth-intervals) between the Cambisols and Gleys, and Cambisols and Podzols. These  
450 findings appear to be in agreement with the results from statistical analysis performed on  
451 SOCVD (section 3.2), and were observed regardless of which computing approach was used  
452 (trapezoidal or spline). The above results indicate that differences in SOCSs between soil  
453 groups are diminishing at greater (“deep”) soil depth-interval, which is in agreement with a study  
454 by Wiesmeier et al. (2015), who also found no significant differences between different soil  
455 classes for deeper soil horizons (C horizons). Furthermore, Wiesmeier et al. (2015) also  
456 observed (among others) significantly higher SOC stocks for Gleysols compared to Podzols.  
457

458 Despite the fact that this study used relatively approximate estimation of “starting” and “ending”  
459 SOCVD values (Fig. 2a) that are required for the computation of fixed depth-interval SOCSs, the  
460 results were found to be generally in agreement with the relatively broad range of soil C stocks  
461 reported in some examples of studies on mineral forest soils. Some examples are: - a study on  
462 Irish forested sites to 30 cm depth by Wellock et al. (2011) [66.7–148.8 tC/ha for Podzols, 38.4–  
463 136.6 tC/ha for Cambisols, and 86.6–164.3 tC/ha for Gleys]; - European forest soil study to 20  
464 cm depth by Baritz et al. (2010) [with values for temperate-oceanic to suboceanic climate zones  
465 estimated from published figures of c. 53 tC/ha for Podzols, c. 55 tC/ha for Cambisols and c. 65  
466 tC/ha for Gleysols]; - a study by Batjes (2014) with estimated C stocks for up to 50 cm depth  
467 based on the global soil database [173 tC/ha for Podzols, 69 tC/ha for Cambisols and 97 tC/ha  
468 for Gleysols].  
469

470 The total depth-interval (0 up to 60 cm) SOC stocks from all eighteen sites in this study were  
471 estimated at 122.7 tC/ha (arithmetic mean) if using trapezoidal approach, and c. 125.4 tC/ha if using  
472 spline approach. These estimates appear to be lower than SOC stocks for e.g. Belgium forests to 1



473 m depth [c. 153 tC/ha (Lettens et al., 2005)], but greater than the average stocks for forest soils in  
474 Bavaria, Germany to about 93 cm depth or parent material [c. 98 tC/ha (Wiesmeier et al., 2012)].  
475 Nevertheless, the sampling depth of only 60 cm (or less) used in this study can still be  
476 considered as relatively shallow, and therefore, it can be expected that certain soils in this study  
477 could potentially have some additional carbon stored at greater depths. For example, an ICP  
478 Forests-based study (including most of the European forests) by De Vos et al. (2015) estimated  
479 SOC stocks up to 1 m depth at 182 tC/ha for Gelysol, and 121 tC/ha for Podzols (bootstrapped  
480 mean), with both being greater than SOC stocks to 60 cm depth estimated for Gleys and Podzols  
481 from this study (Table 2b, 2c).

482

### 483 **3.3 Comparison of trapezoidal and spline computing approaches for estimating soil** 484 **organic carbon stocks of fixed depth-intervals**

485 The results showed that the trapezoidal approach is likely to provide more crude estimates of  
486 SOC stocks than the spline approach: it estimated the overall “shallow” SOCSs for c. 4.1 tC/ha  
487 less than the spline approach, and the overall “deep” SOCSs for c. 1.3 tC/ha more than the  
488 spline approach (Table 2b, 2c). This is not surprising, considering that the trapezoidal approach  
489 is assuming a simple linear relationship between horizon SOCVD values in the soil profile (Fig.  
490 2a) Nevertheless, the trapezoidal approach has an advantage of being relatively simple (i.e. it  
491 can be implemented in Excel) and computationally less demanding. No statistically significant  
492 differences were observed between the fixed depth-interval SOCSs computed by the two  
493 methods: trapezoidal vs. spline  $p > 0.5$ , Welch two sample t-test on “shallow” and “deep” data.  
494 This was further confirmed by overlapping of the 95 % bootstrap confidence intervals of  
495  $(\text{SOCS})^{0.5}$  means from both computing methods. The overlapping of confidence intervals  
496 occurred in case of the “shallow” and “deep” depth-interval SOCSs, as well as in case of SOCSs  
497 of separate soil groups of “shallow”, and “deep” depth-intervals. This comparison needs to be  
498 interpreted with caution due to limited number of sites used for bootstrapping in this study.  
499 Nevertheless, SOCS results obtained from the two computing methods, trapezoidal and spline,

500 showed the similar significant differences between depth-intervals and soil groups (Table 2b,  
501 2c), which indicate that the trapezoidal SOC stock computing approach (despite being cruder)  
502 may be suitable when investigating the differences between different SOCSs.

503

#### 504 **4 Conclusions**

505 This study on organic carbon (C) in soils, with varying horizon depths and thicknesses,  
506 demonstrates that sampling by horizon with accompanying depth measurements can enable  
507 computational estimations of soil organic carbon (SOC) stocks for fixed soil depth-intervals. The  
508 development and application of a simple trapezoidal rule computing approach (adapted from  
509 Lord and Shepherd (1993)) is hoped to facilitate the use of soil-horizon sampling in studies on  
510 SOC stocks. The comparison of the presented trapezoidal SOC stock computing approach with  
511 the more complex spline approach (Bishop et al. 1999) showed that both computational  
512 methods can enable estimates of fixed depth-interval SOC stocks to be computed from  
513 measurements of mineral soil horizons sampled by auger boring, for the three Irish mineral  
514 afforested soils (Gleys, Podzols and Cambisols), aged  $\geq 20$  years. The study showed that  
515 horizon and soil group had a significant effect on SOC stocks. The soil below the 30 cm depth  
516 was estimated to store over c. 22% of the total upper 60 cm SOC stocks. This result should not  
517 be generalised considering that it is based on limited number of sites (eighteen sites) used in  
518 this study; nevertheless, it confirms the importance of including the deeper soil horizons in the  
519 soil C-cycle. Although the trapezoidal approach is thought to be much more crude than the  
520 spline computing approach (and likely to be more suitable for more crude SOC stock  
521 estimations), no statistically significant differences were observed between the fixed depth-  
522 interval SOCSs for “shallow” and deep” data computed by the two methods. Gleys were shown  
523 to have significantly greater mineral SOC stocks than Podzols, with differences mainly evident in  
524 the upper 30 cm soil depth, which was observed regardless of computing methodology used  
525 (trapezoidal or spline).

526

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536

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### **Highlights**

- ▶ An approach for estimating fixed depth SOC stocks from horizon data is presented.
- ▶ Trapezoidal approach is likely to provide cruder estimates than spline method.
- ▶ Horizon and soil group had a significant effect on SOC stocks in both methods.
- ▶ SOC stock differences by soil group were mainly evident in the upper 30 cm.
- ▶ Demonstrated approach aims to facilitate horizon sampling use in SOC stock studies.



## Tables & Table Captions

Table 1 Mean SOCVD and horizon mid-depth along with soil group (a) and horizon (b) comparisons using pairwise t-test derived from LME applied to ln-transformed SOCVD [significant variables and contrasts are highlighted in bold]

(a)									
ANOVA Type III, Wald $\chi^2$ test <sup>c</sup> e	p-value	Soil group <sup>a</sup>	Mean  ln(SOCVD)  ± SD	Back- transformed mean SOCVD [gC/cm <sup>3</sup> ]	Arithmetic mean SOCVD ± SD <sup>b</sup> [gC/cm <sup>3</sup> ]	n	LS means pairwise comparison <sup>d</sup>		
							Comparing soil groups	t-ratio <sub>df17</sub> <sup>e</sup>	p-value
Soil group <sub>df2</sub>	<b>&lt; 0.05</b>	P	4.360  ± 0.840	0.013	0.017 ± 0.014	17	C vs. G.	-0.90	> 0.65
Horizon <sub>df4</sub>	<b>&lt; 0.0001</b>	C	3.824  ± 0.686	0.022	0.027 ± 0.016	16	C vs. P	1.91	> 0.17
		G	3.915  ± 0.930	0.020	0.029 ± 0.025	17	G vs. P	2.70	<b>&lt; 0.04</b>

(b)								
Horizon	Mean mid-depth ± SD <sup>a</sup> [cm]	Mean  ln(SOCVD)  ± SD	Back- transformed mean SOCVD [gC/cm <sup>3</sup> ]	Arithmetic mean SOCVD ± SD <sup>b</sup> [gC/cm <sup>3</sup> ]	n	Comparing horizons	p-value [t-statistics df <sub>26</sub> <sup>e</sup> ]	
A	9 ± 2.2	3.125  ± 0.363	0.044	0.047 ± 0.019	13	A vs. B, A vs. B2,	<b>&lt; 0.0001</b>	
E	14 ± 8.5	4.291  ± 0.941	0.014	0.019 ± 0.019	5	A vs. BC		
B	31 ± 7.8	4.166  ± 0.538	0.016	0.018 ± 0.008	20	B vs. B2;	<b>&lt; 0.05</b>	
B2	44 ± 7.9	4.727  ± 0.736	0.009	0.011 ± 0.007	6	A vs. E; B vs. E, BC;	> 0.05	
BC	49 ± 5.4	4.638  ± 0.978	0.009	0.014 ± 0.016	6	B2 vs. E; BC vs. E, B2		

NOTE: <sup>a</sup> P - Podzols, C - Cambisols, G - Gleys; <sup>b</sup> SD standard deviation without inclusion of error propagation; <sup>c</sup> derived from non-weighted/weighted LME applied to ln(SOCVD), with inclusion of fixed effects (soil group, horizon) and random effect (site); the applied LME was also used for testing the potential presence of SAC; <sup>d</sup> results (derived from LME) are averaged over the horizon/soil group using weights proportional to their frequencies in the data-set, and with the Tukey method p-value adjustment; <sup>e</sup> df - degrees of freedom.

Table 2 Mean SOCSs for fixed depth-intervals and different soil groups along with comparisons between different main effects, derived from LME models applied to square-root transformed SOCSs (calculated by adapted trapezoidal- and spline- approach): (a) analysis on combined “shallow” and “deep” depth-interval data; (b) analysis on separate fixed depth-interval data computed by adapted trapezoidal approach; (c) analysis on separate fixed depth-interval data computed by spline approach [significant variables and contrasts are highlighted in bold]

<b>(a) Combined “shallow” and “deep” data</b>									
ANOVA Type II, Wald $\chi^2$ test <sup>a</sup> (Tr & Sp) <sup>c</sup>		Depth-interval <sup>c</sup>	Mean (SOCS) <sup>0.5</sup> ± SD	Back-transformed mean SOCS [tC/ha]	Arithmetic mean SOCS ± SD <sup>e</sup> [tC/ha]	n	LS means pairwise comparison <sup>g</sup>		
Main effect <sup>f</sup>	p-value						Dp vs. Sh	t-ratio <sup>f</sup> <sub>df17</sub>	p-value
Depth-interval <sup>df1</sup>	<b>&lt; 0.0001</b>	Sh (Tr)	9.150 ± 2.781	83.7	91.0 ± 50.46	18	Tr	-7.33	<b>&lt;0.0001</b>
		Dp (Tr)	5.342 ± 1.824	28.5	31.7 ± 20.29	18			
Soil group <sup>df2</sup>	<b>&lt; 0.005</b>	Sh (Sp)	9.342 ± 2.871	87.3	95.1 ± 53.64	18	Sp	-7.18	<b>&lt;0.0001</b>
		Dp (Sp)	5.205 ± 1.867	27.1	30.4 ± 20.29	18			
<b>(b) Separate fixed depth-interval data computed with adapted trapezoidal approach</b>									
ANOVA Type II, Wald $\chi^2$ test <sup>b</sup>		Soil group <sup>d</sup>	Mean (SOCS) <sup>0.5</sup> ± SD	Back-transformed mean SOCS [tC/ha]	Arithmetic mean SOCS ± SD <sup>e</sup> [tC/ha]	n	LS means pairwise comparison <sup>g</sup>		
Main effect <sup>f</sup>	p-value						Comparing	t-ratio <sup>f</sup> <sub>df14</sub>	p-value
“Shallow” [0–30 cm] depth-interval									
Soil group <sup>df2</sup>	<b>&lt;0.005</b>	P	7.130 ± 2.397	50.8	55.6 ± 29.92	6	C vs. G	-0.87	0.668
Slope <sup>df1</sup>	>0.05	C	10.004 ± 1.456	100.1	101.8 ± 30.08	6	C vs. P	2.08	0.130
		G	10.317 ± 3.320	106.4	115.6 ± 66.99	6	G vs. P	2.74	<b>0.040</b>
“Deep” [30–60 cm] depth-interval									
Soil group <sup>df2</sup>	<b>0.044<sup>h</sup></b>	P	4.394 ± 1.505	19.3	21.2 ± 13.93	6	C vs. G	-0.72	0.758
Slope <sup>df1</sup>	<b>&lt;0.05<sup>i</sup></b>	C	5.864 ± 1.966	34.4	37.6 ± 25.64	6	C vs. P	1.54	0.310
	>0.05 <sup>h,i</sup>	G	5.766 ± 1.886	33.28	36.2 ± 18.68	6	G vs. P	2.10	0.125
“Total depth” [0–60 cm] depth-interval									
Soil group <sup>df2</sup>	<b>&lt;0.05</b>	P	8.503 ± 2.329	72.3	76.8 ± 35.93	6	C vs. G	-0.93	0.633
Slope <sup>df1</sup>	<b>&lt;0.05<sup>i</sup></b>	C	11.661 ± 2.040	136.0	139.4 ± 48.24	6	C vs. P	2.13	0.119
	>0.05 <sup>i</sup>	G	11.848 ± 3.710	140.4	151.8 ± 82.19	6	G vs. P	2.84	<b>0.033</b>
<b>(c) Separate fixed depth-interval data computed with spline approach</b>									
ANOVA Type II, Wald $\chi^2$ test <sup>b</sup>		Soil group <sup>d</sup>	Mean (SOCS) <sup>0.5</sup> ± SD	Back-transformed mean SOCS [tC/ha]	Arithmetic mean SOCS ± SD <sup>e</sup> [tC/ha]	n	LS means pairwise comparison <sup>g</sup>		
Main effect <sup>f</sup>	p-value						Comparing	t-ratio <sup>f</sup> <sub>df14</sub>	p-value
“Shallow” [0–30 cm] depth-interval									
Soil group <sup>df2</sup>	<b>&lt;0.005</b>	P	7.248 ± 2.426	52.5	57.4 ± 31.30	6	C vs. G	-1.13	0.514
Slope <sup>df1</sup>	>0.05	C	10.025 ± 1.403	100.5	102.1 ± 28.98	6	C vs. P	1.97	0.157
		G	10.755 ± 3.457	115.7	125.6 ± 71.31	6	G vs. P	2.89	<b>0.030</b>
“Deep” [30–60 cm] depth-interval									
Soil group <sup>df2</sup>	>0.05	P	4.514 ± 1.740	20.4	22.9 ± 17.24	6	C vs. G	-1.01	0.580
Slope <sup>df1</sup>	>0.5	C	5.395 ± 1.963	29.1	32.3 ± 24.04	6	C vs. P	0.86	0.672
		G	5.704 ± 2.015	32.5	35.9 ± 20.41	6	G vs. P	1.79	0.210
“Total depth” [0–60 cm] depth-interval									
Soil group <sup>df2</sup>	<b>&lt;0.05</b>	P	8.674 ± 2.474	75.2	80.3 ± 41.08	6	C vs. G	-1.25	0.445
Slope <sup>df1</sup>	<b>&lt;0.05<sup>i</sup></b>	C	11.462 ± 1.921	131.4	134.5 ± 44.92	6	C vs. P	1.84	0.193
	>0.05 <sup>i</sup>	G	12.224 ± 3.813	142.4	161.5 ± 86.17	6	G vs. P	2.90	<b>0.029</b>

NOTE: <sup>a</sup> derived from LME applied to (SOCS)<sup>0.5</sup> [slope was significant on combined data, if all data were included]; <sup>b</sup> derived from LME applied to (SOCS)<sup>0.5</sup>; <sup>c</sup> Sh - “shallow”, Dp - “deep”, Tr - adapted trapezoidal computing approach; Sp - spline computing approach; <sup>d</sup> P - Podzols, C - Cambisols, G - Gleys. <sup>e</sup> SD standard deviation without inclusion of error propagation; <sup>f</sup> df - degrees of freedom; <sup>g</sup> results derived from model are averaged over the levels of soil/depth, with the Tukey method p-value adjustment (for soil); <sup>h</sup> close to ‘border significant’; <sup>i</sup> significant if including all deep SOCS data, but non-significant if excluding one value for deep SOCS at the highest measured slope (the exclusion of the value appeared not to change the outcome of post-hoc soil group contrast-significance/non-significance).

## Figure Captions

Figure 1 Schematic presentation of site locations and soil sampling approach (a) site locations - not to scale; (b) composite soil sampling (per horizon) by arbitrary-choosing the sampling point within each sampling grid cell; (c) bulk-density soil sampling from a central soil pit

Note: (a) schematic illustration of the country-border was created with the help of R 3.2.3 (R Core Team, 2015) and R packages “mapproj” (Bivand and Lewin-Koh, 2015) and “mapdata” (Becker et al., 2016); (c) presented is one side of soil pit (at central grid-location V), sampling included up to three-sides of soil pit

Figure 2 Schematic presentation of the adapted trapezoidal rule calculation approach for estimating soil organic carbon stocks (SOCS) in units of mass C per area for required soil horizons and fixed depth-intervals [fictive example]: (a) simplified C stock estimation approach for mineral soil horizons (labelled with a, b, c, etc.), including crude linear regression estimation of the “starting” SOCVD at zero depth (used in this study); (b) scenario that accounts for organic layers/horizons (not included in this study)

Figure 3 Schematic presentation of the modelled spline (dashed curve, obtained from the spline approach) fitted to the horizon volume based soil organic carbon density (SOCVD) data with accompanying average horizon starting- and ending-depths, and the “trapezoidal” line (obtained from adapted trapezoidal approach) for estimating soil organic carbon stocks (SOCS) for fixed depth-intervals [fictive example]

Figure 4 Horizon volume-based soil organic carbon density (SOCVD) and corresponding horizon average mid-depth for Irish afforested Podzols, Cambisols and Gleys

Figure 5 Mean soil organic carbon stocks (SOCSs) of fixed depth-intervals for Irish afforested Podzols, Cambisols and Gleys (six sites per soil group): (a) computed by trapezoidal approach, (b) computed by spline approach

# Figures

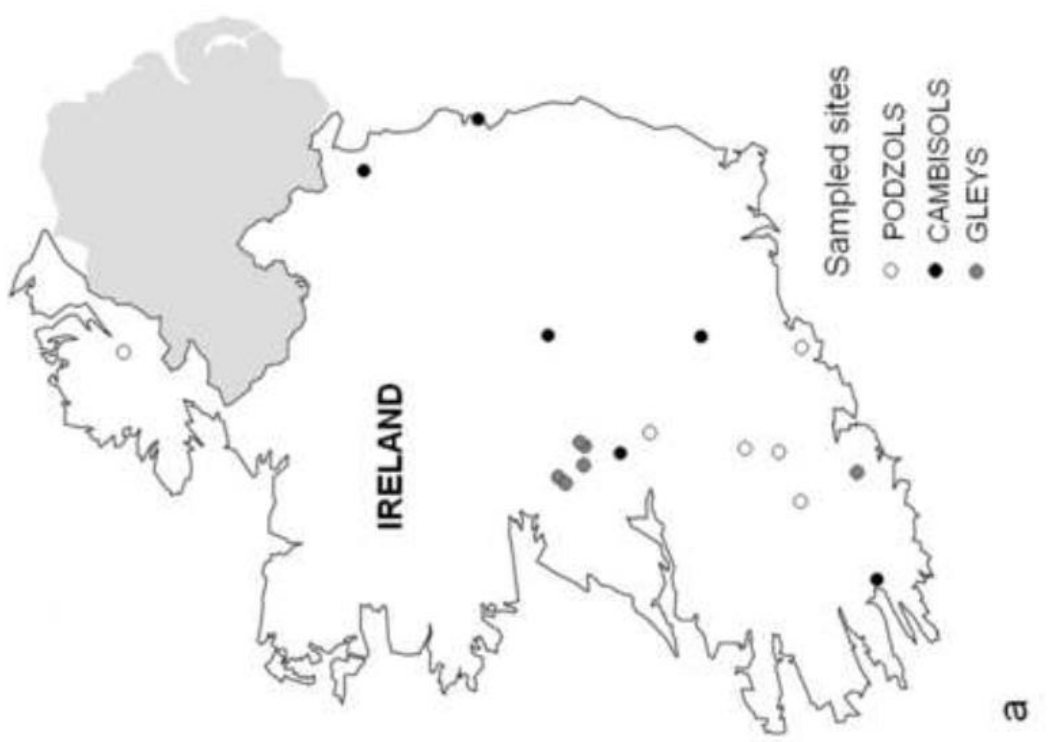
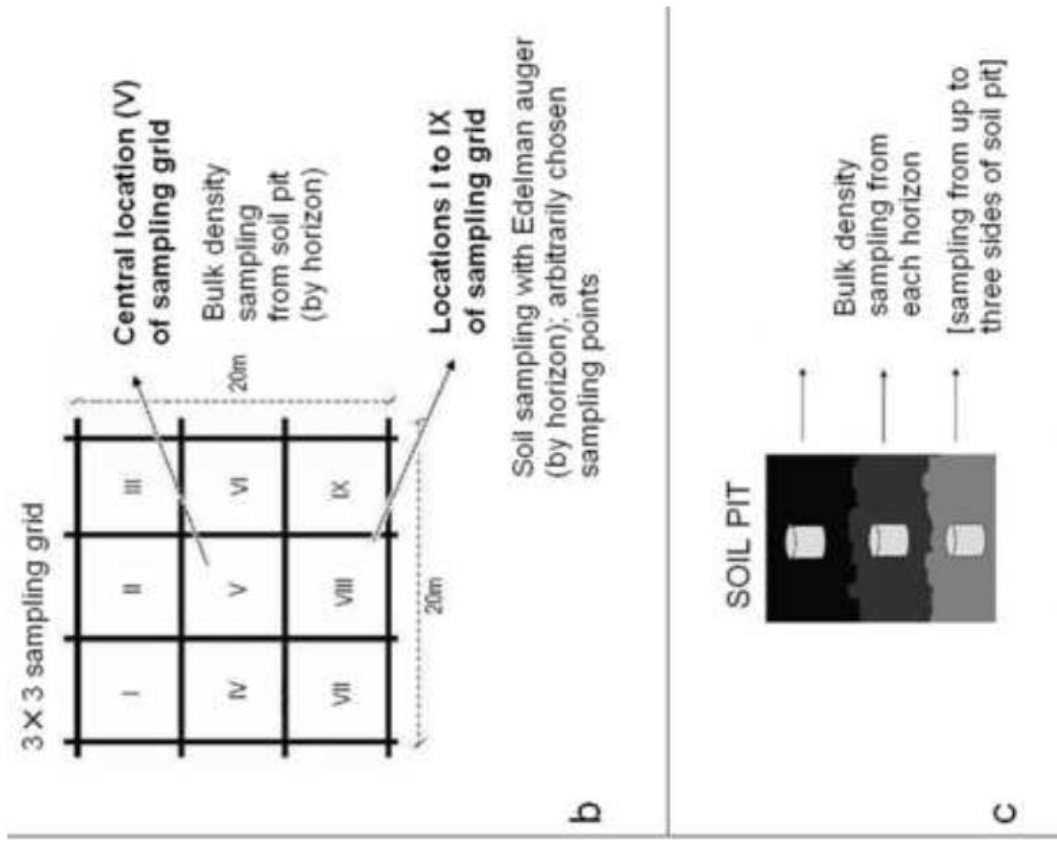


Figure 1

Figure 2

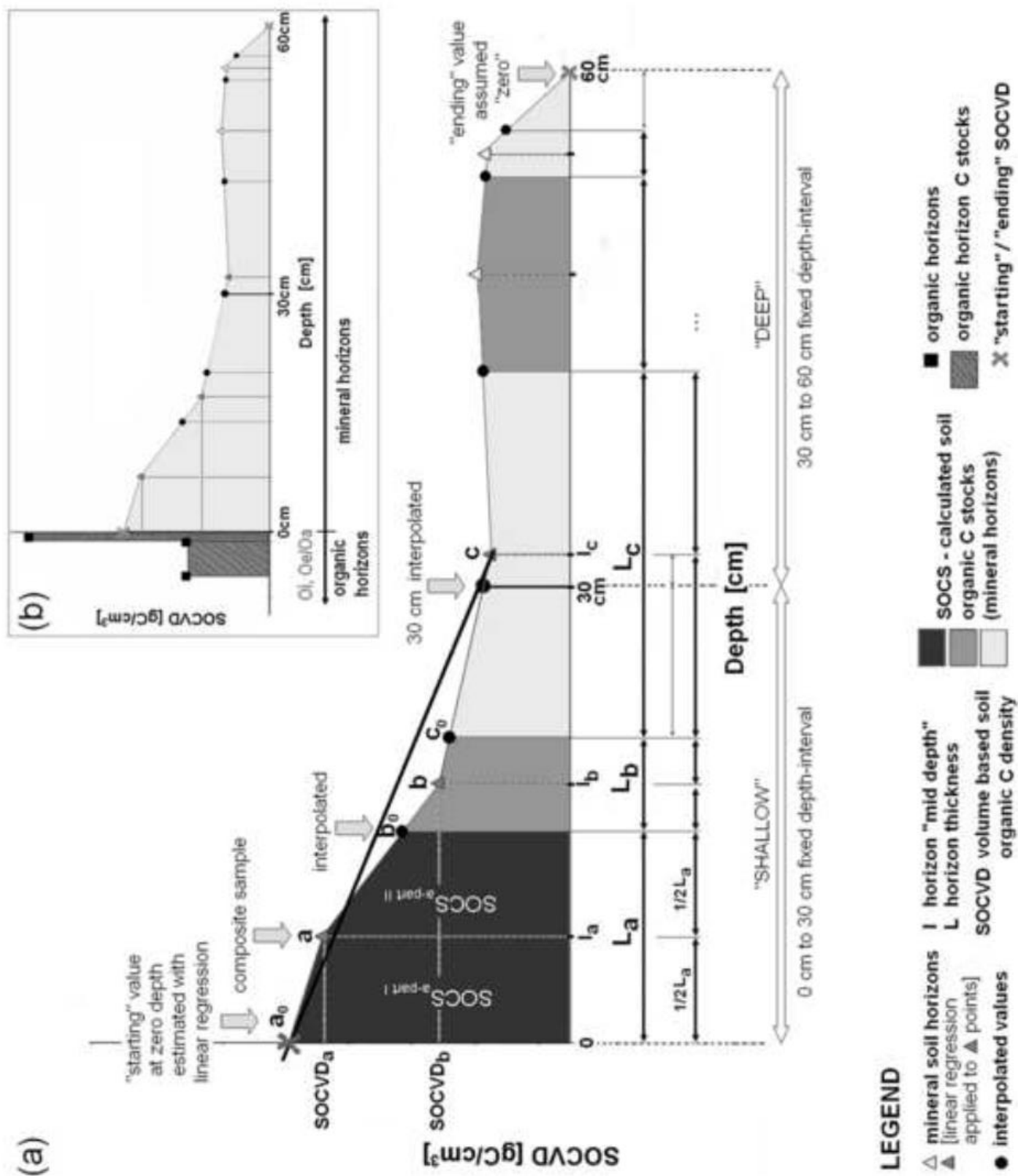




Figure 3

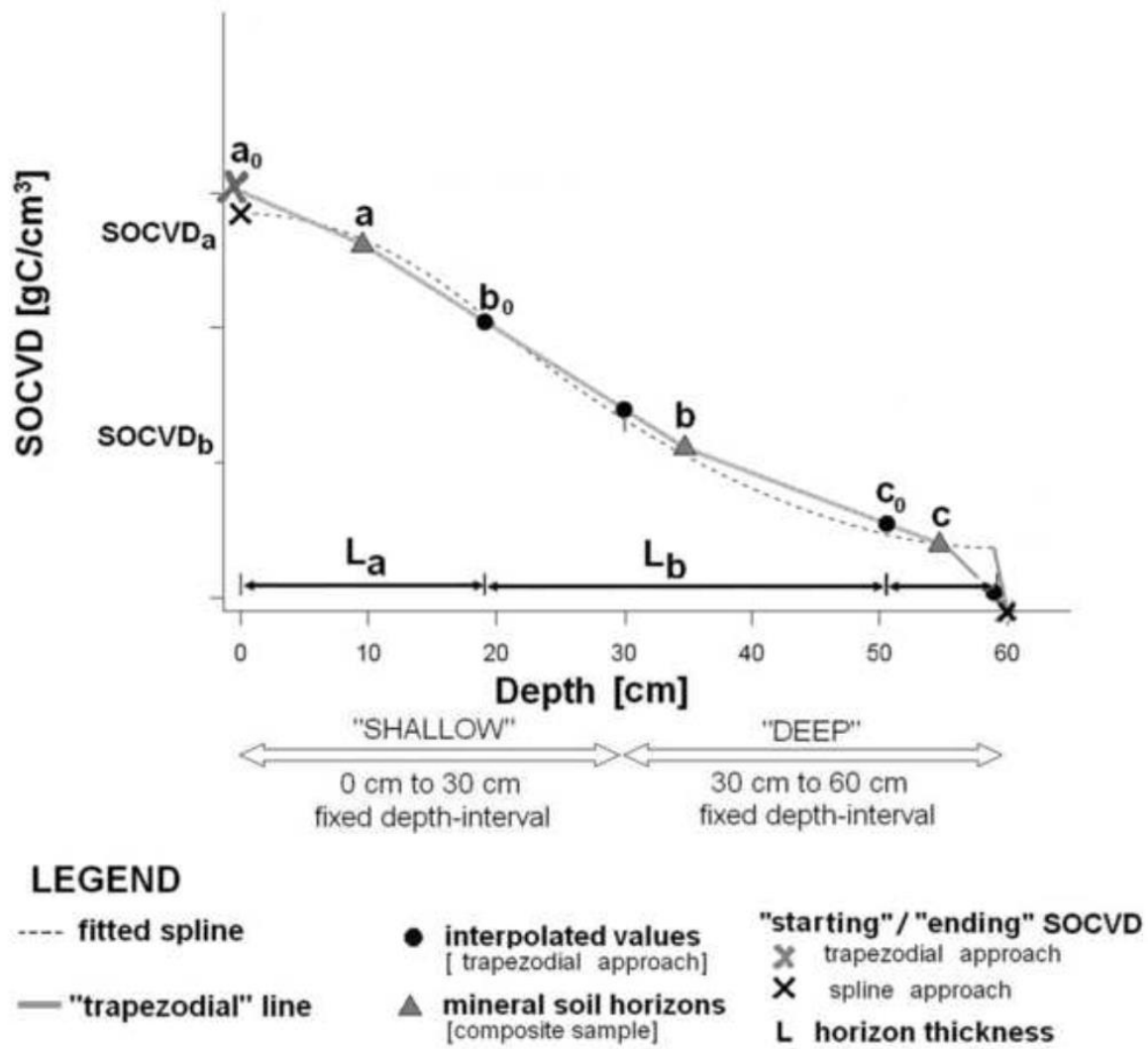


Figure 4

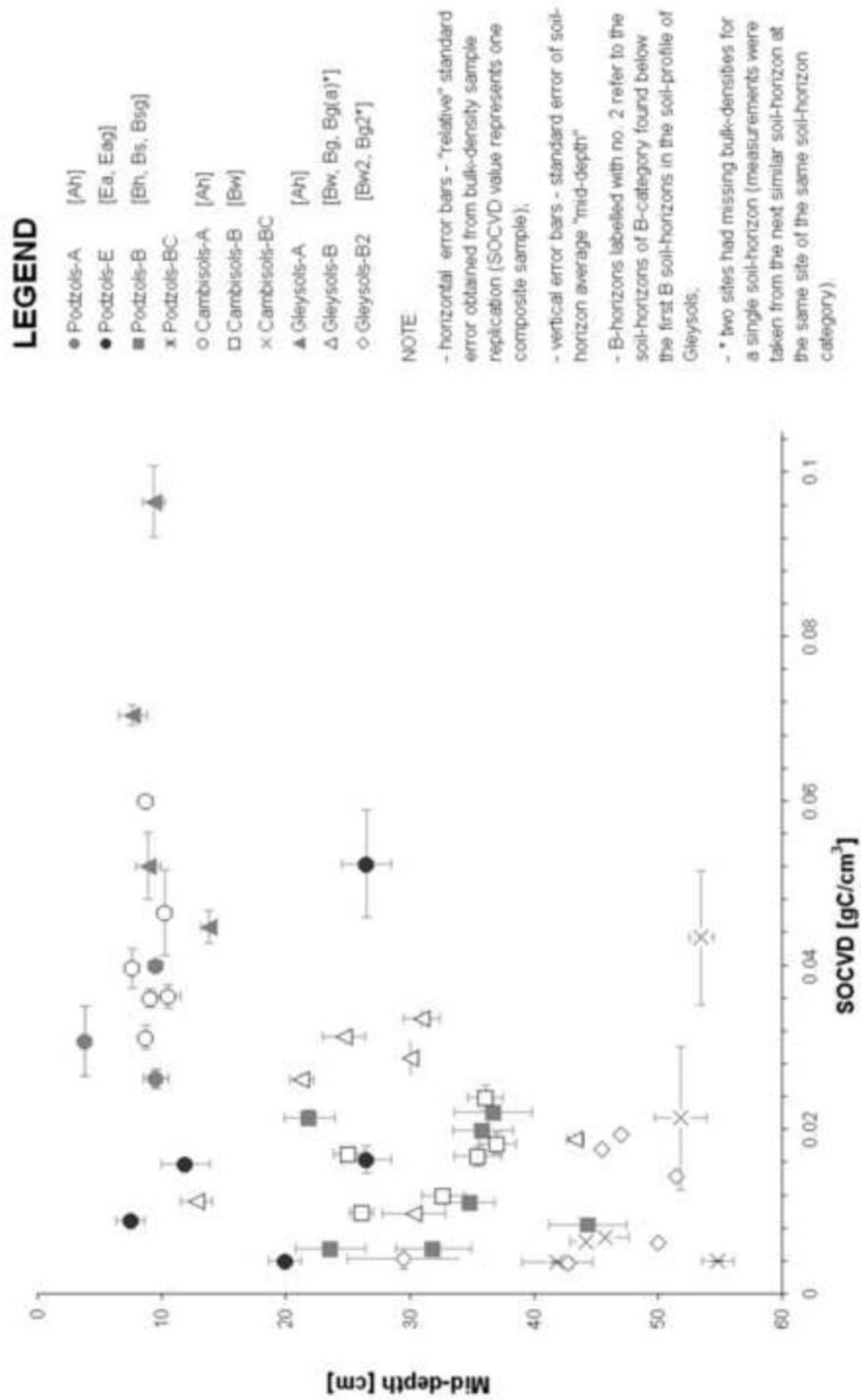


Figure 5

