

1 **Soil C and N isotope composition after a centennial Scots pine afforestation in podzols**
2 **of native European beech forests from NE-Spain**

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12 HIGHLIGHTS

13 A century-old Scots pine afforestation in a beech forest is studied.

14 Changes in stable C and N isotope composition surrogated to the afforestation were analysed.

15 Mineral soil horizons are ¹³C and ¹⁵N-enriched compared with organic layers

16 Limited changes in soil surface SOM can be detected 100 years after afforestation.

17 The soil depth to which the introduced Scots pine SOM is incorporated has been detected.

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23 **ABSTRACT**

24 The replacement of native European beech forests (*Fagus sylvatica*) by Scots pine (*Pinus*
25 *sylvestris*) afforestation may exert changes in soil properties, particularly in soil organic
26 matter (SOM). Stable isotope composition of light elements ($\delta^{13}\text{C}$, $\delta^{15}\text{N}$) in soils are
27 known proxies for the characterization of SOM genesis and dynamics. In this work C and
28 N isotope composition of organic layers (fresh litter OL, fragmented litter OF and
29 humified litter OH) and first mineral horizon (Ah) from an original beech domain and
30 from afforested forest with pine were analysed by EA-IRMS. Additionally, C and N
31 isotope signature was studied in complete soil profiles representative for each forest.
32 Pine OL litter was found ^{13}C enriched ($\delta^{13}\text{C}=-28.08 \pm 0.49 \text{ ‰}$) compared with beech ($-$
33 $29.87 \pm 0.27 \text{ ‰}$). Along the soil profile, C isotope composition mirrors that from the
34 standing vegetation down to the first mineral Ah horizon, with significantly higher $\delta^{13}\text{C}$
35 in pine than in beech. Deeper in the soil, from the eluvial E horizon, no significant $\delta^{13}\text{C}$
36 differences were found between soils indicating a limited pine influence in depth, years
37 after afforestation. Pine litter tended to be ^{15}N enriched ($\delta^{15}\text{N}=4.43 \pm 2.65 \text{ ‰}$) as
38 compared with beech ($1.43 \pm 2.80 \text{ ‰}$). Along the soil profile, a consistent ^{15}N
39 enrichment was observed with depth in the organic layers (O-layers) down to OH. No
40 significant $\delta^{15}\text{N}$ differences were found in the mineral horizons between soils but for the
41 E horizon that showed lower $\delta^{15}\text{N}$ in the beech than in the pine profile. This N trend
42 could be explained by 1) A progressive biomass alteration and a concomitant ^{15}N -
43 enrichment, being in general more pronounced in O-layers under alien pine than under
44 beech and 2) migration of more humified SOM forms from eluvial to deeper Bhs
45 horizons, causing a relative accumulation of ^{15}N depleted SOM in the beechwood E

46 horizon. The accumulation of fungal and root biomass in pinewood OF horizons could be
47 reflected in its ¹⁵N-depleted signature.

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49 **Keywords** Carbon stocks, Nitrogen cycle, Soil organic matter, Stable isotopes, EA-IRMS

50

51 INTRODUCTION

52 Forest soils play an important role in the context of global warming as they store large
53 amounts of C and N, therefore regulating biogeochemical cycles (IPCC 2014; Marty *et*
54 *al.*, 2011)..Stocks of C and N can be affected not only by changes in climate and soil
55 properties but also by forest management and the replacement of tree species
56 (Leuschner *et al.*, 2013). The set of processes that characterise the soil–vegetation
57 interaction is complex. Vegetation exerts an influence in soil properties, among other
58 factors, due to the amount and diverse composition of the litter, which have a
59 significant bearing on the chemical composition and soil organic matter (SOM)
60 properties (Binkley 1995). Therefore, it is expected that the replacement of a deciduous
61 (broad leaved) forest such as the European beech forests (*Fagus sylvatica*) by Scots pine
62 (*Pinus sylvestris*) afforestation may exert changes on soil properties, especially in SOM
63 quality. In the late 19th century, uncontrolled logging for charcoal production reduced
64 beech forests in the Moncayo Natural Park (Northwest Zaragoza, Spain) nearing
65 disappearance. This dramatically increased soil erosion rates in the area (García
66 Manrique, 1960) and in the first decades of the 20th century, large areas were afforested
67 with Scots pine to protect soil and control erosion. In the short run, the establishment of
68 the new conifer vegetation improves soil physical and chemical properties. However,
69 the studies tackling this fact in the long-term are limited (Ruiz Navarro, 2009).

70 Due to its positive effects on a wide array of physical, chemical and biological properties,
71 SOM is an important component regarding soil quality and ecosystem dynamics (Badía
72 *et al.*, 2013; González-Pérez *et al.*, 2012)..SOM is composed of a heterogeneous mixture
73 of substances with different degradation rates, mainly from vegetal origin in the form of

74 litter, roots and exudates and to a lesser extent, from animal and microbial sources
75 (Schnitzer, 1999).

76 The amount of litter, its composition and properties are essential factors in SOM
77 formation. Once litter is deposited on the soil surface it undergoes important
78 transformation processes mainly mediated by soil biological (heterotrophic) activity. As
79 decomposition progresses, vegetal molecules may interact with other organic
80 compounds or with the soil mineral fraction resulting in organo-mineral complexes with
81 variable degree of complexity and stability (Kögel-Knabner *et al.*, 2008).

82 Previous studies (Labaz *et al.*, 2014; Leuschner *et al.*, 2013; Schulp *et al.*, 2008) indicate
83 a trend towards litter accumulation in soils developed under coniferous forests,
84 presenting thicker organic layers (O-layers) than in beech forests. Leuschner *et al.*,
85 (2013), 51–128 years after afforestation, detected a 75% increase of SOM in the soil O–
86 layers in the afforested pinewoods as compared to the original beech forests; on the
87 other hand, along the soil mineral horizons down to 60 cm depth, a decrease in SOC and
88 N (50 and 80 %, respectively) was detected. Berthrong *et al.*, (2009) also observed a
89 decrease of soil C (15 %) and N (20 %) content in the mineral horizons after afforestation
90 with pine. Although, there are many studies dealing with quantitative aspects, very few
91 tackle the qualitative effects exerted by pine reforestations on SOM.

92 There is a wide range of analytical techniques for characterising SOM by physical,
93 chemical and biological methods that allow the determination of its chemical structure
94 and composition (Almendros, 2008; Almendros *et al.*, 2010; de la Rosa *et al.*, 2011;
95 Schnitzer & Khan, 1972; Stevenson, 1982). However, most of these technique imply
96 previous physical or chemical extraction of distinct fractions of SOM. In recent years,

97 progress has been made regarding techniques that allow SOM characterisation without
98 previous fractionation of its components; among these techniques, Isotope Ratio Mass
99 Spectrometry (IRMS) (Michener & Lajtha, 2005) is applied to measure soil stable isotope
100 composition ($\delta^{13}\text{C}$ and $\delta^{15}\text{N}$), representing a widespread technique that can be used as a
101 proxy to identify and understand SOM biogeochemical and environmental processes.

102 Natural ^{13}C abundance has been widely used as an organic tracer for SOM dynamics
103 research. The majority of terrestrial plant species have a C3 photosystem with $\delta^{13}\text{C}$
104 values ranging between -24 and -34 ‰ whereas plants from tropical, arid and saline
105 environments with C4 photosystem are ^{13}C -enriched with high $\delta^{13}\text{C}$ values around -6
106 and -19 ‰ (Deines, 1980). In this way, variations in SOM $\delta^{13}\text{C}$ values can be related to
107 vegetation changes. Additionally, factors like temperature, salinity and moisture can
108 induce variations in soil C signature (Farquhar 1984 and refs therein). Recently in
109 temperate forests, Brunn et al., (2014) related the ^{13}C enrichment in beech leaves with
110 environmental temperature increase, which should affect soil moisture and stomatal
111 opening. The shape of the leaves also affects $\delta^{13}\text{C}$ and there are slight differences in
112 isotopic composition between different plant parts and organs (Hobbie & Werner, 2004;
113 Werth & Kuzyakov, 2006). Regarding the OM components; alkanes and lipids have light
114 C isotopic signatures i.e. they are depleted in ^{13}C (Collister *et al.*, 1994; Diefendorf *et al.*,
115 2015), whereas cellulose and lignin present similar values to those from the original
116 vegetation (Hobbie & Werner, 2004). Therefore, the degradation of certain labile SOM
117 compounds i.e. polysaccharides, may induce additional isotope fractionation in the soil
118 (Balesdent et al., 1988). On the other hand, it is known that during decomposition in soil
119 and evolution/humification processes, SOM is progressively ^{13}C enriched (Zech *et al.*,
120 2007 and refs therein) and as a consequence, SOM isotopic signature normally increases

121 with soil depth (Brunn *et al.*, 2014; Krull *et al.*, 2002) being also a valid proxy to study
122 soil C dynamics in soils.

123 Nitrogen isotopic analysis ($\delta^{15}\text{N}$) provides relevant information about the N cycle (Pardo
124 & Nadelhoffer, 2010; Makarov, 2009). Plants are commonly depleted in ^{15}N as
125 compared to soil and the upper soil horizons are depleted in relation to deeper ones
126 (Högberg, 1997) being this particularly pronounced in forest soils (Szpak, 2014). This
127 variation with depth can be explained by the strong isotopic fractionation that occurs
128 during ammonification, nitrification and denitrification processes, resulting in ^{15}N
129 depleted ions (NH_4^+ , NO_3^- and N_2O) and a residual N enriched in ^{15}N (Makarov, 2009). In
130 general, $\delta^{15}\text{N}$ values increases can be explained by the accumulation of nitrogen-
131 containing organic materials enriched in ^{15}N that are produced by microbial activity. This
132 ^{15}N -enrichment effect is mitigated in the soil surface by new plant biomass contributions
133 (Billings & Richter, 2006). Additionally, soil $\delta^{15}\text{N}$ values can also vary depending on
134 previous land uses (i.e. forest, pastures, agricultural crops and practices), plant species
135 as well as rain regimes (Pardo & Nadelhoffer, 2010).

136 This study aims to detect the changes occurred in soil C and N surrogated to the
137 centennial afforestation of Scots pine in the European beech forest domain of Moncayo
138 Natural Park using the stable isotopic composition of light elements ($\delta^{13}\text{C}$ and $\delta^{15}\text{N}$) as
139 proxies for SOM quality and dynamics.

140

141 MATERIALS AND METHODS

142 Study site

143 The area of study is located in the Moncayo Natural Park (Iberian Range, NE–Spain
144 41°47′N, 1°48′W) at altitudes between 1360 and 1475 m above sea level, comprising the
145 mature original European beech (*Fagus sylvatica*) and the 100-year-old afforested Scots
146 pine (*Pinus sylvestris*) forests (Figure 1). Beech forest understory is composed mainly of
147 *Vaccinum myrtillus L.* and *Erica arborea L.* while *Ilex aquifolium L.* and *Deschampsia*
148 *flexuosa L.* can also be found in the pinewood. Mean annual precipitation is around
149 1060 mm and mean annual temperature is 9.2 °C. Soil moisture regime in the area is
150 udic and the temperature regime is mesic (Martínez del Castillo *et al.*, 2012; Ibarra &
151 Echeverría, 2004). The studied soil profiles are developed over quartzitic sandstones
152 (*Lower Triassic*) and present a series of common properties as high stoniness, sandy loam
153 or loamy textures, extreme acidity, very low base content (Badía *et al.*, 2016) and
154 classified as *Typic Haplorthod* (SSS, 2014).

155 Sampling and sample preparation

156 Sampling was conducted in September 2014, following North–East oriented rectilinear
157 slopes with similar inclination (20 %). Ten sampling sites were selected (5 in pine forest
158 and 5 in the beech forest). For each site, O–layers (fresh litter, OL; fragmented litter, OF;
159 humified litter, OH) and the first 10 cm of the first mineral horizon (Ah) were sampled
160 (Figure 2). In addition, one soil profile per forest type (composed of OL–OF–OH–Ah–E–
161 Bhs–BC horizons) was sampled and described. Mineral samples were air–dried until
162 constant weight and sieved through a 2 mm mesh. Before analysis the samples were

163 ground to fine powder and homogenised using an agate mortar aided with liquid
164 nitrogen.

165 **Elemental and isotopic analysis**

166 Total carbon and nitrogen as well as the bulk isotopic composition of light elements (C
167 and N) were analysed by dry combustion in a Flash 2000 elemental micro-analyser
168 coupled via ConFlo IV interface to a Delta V Advantage isotope ratio mass spectrometer
169 (Thermo Scientific, Bremen, Germany). Given the absence of carbonates in the parent
170 material composition, the total C measurements taken correspond to total organic C
171 (TOC).

172 Isotopic ratios are reported as parts per thousand deviations (expressed as δ values)
173 referred to appropriate IAEA standards (VPBD and V–Air for C and N, respectively):

$$174 \quad \delta = \left[\frac{R_{sample} - R_{standard}}{R_{standard}} \right] \times 1000 \quad (1)$$

175 where R is the $^{13}\text{C}/^{12}\text{C}$ or $^{15}\text{N}/^{14}\text{N}$ ratio. The standard deviations of $\delta^{13}\text{C}$ and $\delta^{15}\text{N}$ were
176 typically less than $\pm 0.05 \text{ ‰}$, $\pm 0.2 \text{ ‰}$, respectively.

177 **Statistical analysis**

178 In order to identify the differences in the studied soil properties surrogated to forest
179 and horizon type, one-way ANOVA tests were used. The forest types (European beech
180 vs Scots pine) were considered as fixed factors to analyse the effect of vegetation
181 change, splitting data by soil horizons (OL, OF, OH, Ah). Additionally, changes in soil
182 properties with horizon type were checked using the horizon type (OL, OF, OH, Ah) as
183 fixed factor, splitting data by forest type (European beech and Scots pine). Normal

184 distribution of values was verified by a Kolmogorov–Smirnov test. All statistical analyses
185 were carried out using StatView for Windows version 5.0.1 (SAS Institute Inc, Cary,
186 North Carolina, USA). Data presented in the text are reported as Mean \pm Standard
187 Deviation unless otherwise stated.

188

189 **RESULTS**

190 **Organic layers morphology**

191 Under beechwood, OL (fresh litter horizons) layer with thicknesses between 1 and 4 cm
192 was composed of recent, poorly transformed litter. Underneath, an OF horizon (1–2 cm
193 thickness) is found that is formed mainly by fragmented plant residues, generally of
194 foliar origin. Below these horizons, thicker OH layers (2–5 cm), consisting of well-
195 decomposed litter, were observed (Table 1). The pinewood O-layers presented different
196 structure with thinner OL horizons (1–2 cm thick), followed by potent and thicker OF
197 layers (4–10 cm) as compared to the beechwood O-layers, and with a remarkable
198 density of roots and fungal mycelia. Additionally, no differences were detected in pH
199 values of the uppermost mineral Ah horizon (0–10 cm) between beech (4.6 ± 0.5) and
200 pine (4.1 ± 0.4) forests (Table 1).

201 **Soil organic C and total N content**

202 TOC content of pine OL-layer tended to be higher (464 ± 19 g/kg) than for beech litter
203 (440 ± 19 g/kg) whereas no differences with forest type was found for OF and OH
204 horizons. On the other hand, for each vegetation type, all horizons showed significant

205 differences among them in TOC content, reflecting a decrease from the upper layers
206 (OL) down to the first mineral horizons (Ah 0–10 cm) (Table 2).

207 Regarding N content, only OL–layers showed significant differences between forest
208 types, being higher in beech litter (13.9 ± 2.0 g/kg) than in pine needles (10.3 ± 1.3 g/kg).
209 Along beech forest the N content in O–layers was similar and only the first mineral Ah
210 horizon presented a significant lower N content. On the other hand, in the pinewood a
211 significant N enrichment was observed in the OF (15.4 ± 2.6 g/kg) and OH (13.8 ± 1.5
212 g/kg) layers as compared to the OL layers (10.3 ± 1.3 g/kg). The C/N ratio in OL pine
213 layer (48.0 ± 8.1) was significantly higher than in beech OL (32.2 ± 3.5), not showing
214 differences among the other horizons or between forest types.

215 Along the soil profiles, TOC and N content distribution (Table 3) matched that of a
216 podzol as it showed a TOC and N content decrease in the E horizons as compared with
217 the overlying horizon with a subsequent accumulation in the underlying Bhs horizons
218 (Buurman & Jongmans 2005).

219 **Soil C isotopic signature ($\delta^{13}\text{C}$)**

220 The results obtained showed a consistent and significantly heavier C isotopic
221 composition under the pinewood than in the beechwood O–layers (Table 4). These
222 values are in accordance with previous published data indicating that beech C isotopic
223 signature (Nahm *et al.*, 2007) is lighter than pine C isotopic signature (Llorente *et al.*,
224 2010). For the Ah mineral horizon, the difference between beechwood and pinewood
225 forest types were significant at $P = 0.05$.

226 A consistent enrichment in ^{13}C is observed from OL to the E horizons along both soil
227 profiles ranging from -28.68 to -27.91 ‰ and -28.44 to -26.30 ‰ in beech and pine O-
228 layers, respectively. Regarding the mineral horizons, the values ranged from -26.99 to $-$
229 25.70 ‰ and -26.70 to -25.67 ‰ for beech and pine respectively. At deeper horizons
230 (E, 30 cm) pine $\delta^{13}\text{C}$ values tend to equal those of the original beech (Figure 3).
231 Additionally, in both forest types, a depletion in ^{13}C was observed in Bhs and BC horizons
232 with respect to the E horizon.

233 **Soil N isotopic signature ($\delta^{15}\text{N}$)**

234 No significant differences were observed in terms of forest types or O-layer type in $\delta^{15}\text{N}$
235 values, although some trends were found (Table 5). In OF layers a slight depletion of ^{15}N
236 was observed as compared with the overlying (OL) and underlying (OH) layers. $\delta^{15}\text{N}$
237 values presented significant variations between the OH layers and Ah horizons in both
238 forests remarking the shift from organic layers to mineral horizon. Along the beech soil
239 profile (Figure 4), a progressive enrichment in ^{15}N can be observed from OL to OH layers,
240 significantly increasing towards the Ah mineral horizon. No differences were observed in
241 depth except for the E horizon, where $\delta^{15}\text{N}$ values significantly decreased. Regarding the
242 pinewood soil profile, a depletion in ^{15}N is observed in the OL horizon as compared to
243 OF, followed by a significant enrichment towards the OH horizon whereas no
244 differences were observed in depth along the mineral soil horizons.

245

246 **DISCUSSION**

247 **Organic layers morphology**

248 Coniferous litter contains compounds that make its biomass more difficult to
249 decompose than that of broad-leave forests. This normally results in the accumulation
250 of plant residues and production of acidic compounds under pine forests (Schulp *et al.*,
251 2008). The combined action of the acid compound production with the low base content
252 in the parent material induce soil acidification limiting bacterial and macroinvertebrates
253 growth and facilitating the predominance of fungus (Ponge, 2013). This explains the
254 abundant fungal mycelium observed in pinewood OF-layer. In this way, beechwood O-
255 layers provide an environment more prone to SOM mineralization and humification,
256 denoted by lower O-layer thickness as opposed to pinewood O-layers, characterised by
257 fragmented plant biomass accumulations packed with roots and fungal mycelia
258 (Leuschner *et al.*, 2013; Schulp *et al.*, 2008; Carceller & Vallejo, 1996). This organic layer
259 distribution corresponds to mull-moder humus forms in the beechwood that evolved to
260 moder-mor forms transitions with the Scots pine afforestation (Jabiol *et al.*, 2013).

261 These observations match the results obtained by previous works (Marty *et al.*, 2015;
262 Labaz *et al.*, 2014, Leuschner *et al.*, 2013) that indicate the propensity to thick O layers
263 formation under coniferous stands as compared to natural beech forests, increasing
264 SOM pools in the surface. Nonetheless, Girona-García *et al.*, (2015) when studying SOM
265 composition and structure by analytical pyrolysis (Py-GC/MS) of both beech and pine
266 forests in the Moncayo Natural Park down to 100 cm depth, found a more stable and
267 well preserved SOM under the beech forest once the OM is incorporated to the mineral

268 soil. This may be due in part to a selective preservation of more stable OM forms in the
269 beechwood mineral soil layers.

270 **Soil organic C content and C isotopic signature ($\delta^{13}\text{C}$)**

271 The TOC content in pinewood OL layers was found significantly higher than in
272 beechwood as Carceller (1995) already reported for the Moncayo Natural Park.
273 Although TOC content presented no differences in OF, OH and Ah horizons between
274 forest types, the values tend to be higher in pine horizons. In a comparative study
275 between beechwoods and Scots pinewoods, Schulp *et al.*, (2008) found no significant
276 differences in C content in the first mineral 10 cm. However, Leuschner *et al.*, (2013) and
277 Berthrong *et al.*, (2009) reported significant decreases in soil C content after Scots pine
278 afforestation.

279 Beech forest O-layers and Ah first mineral horizons showed significant differences in
280 $\delta^{13}\text{C}$ values, decreasing gradually from OL to Ah as opposed to the pinewood forest,
281 where no differences were found between OL-OF and OH-Ah. In this way, the $\delta^{13}\text{C}$
282 values for the beechwood might indicate an environment in which SOM degradation is
283 gradual and not as limited as in the pinewood (higher C/N ratios, lower pH and nutrient
284 content), where a more heterogeneous mixture of undecomposed and decomposed
285 SOM is found.

286 Along the soil profiles, a clear and progressive differentiation in $\delta^{13}\text{C}$ values between
287 forest types and horizons can be observed from OL layers down to Ah horizons,
288 increasing with depth as SOM is decomposed which usually produces an enrichment in
289 ^{13}C (Brunn *et al.*, 2014; Krull *et al.*, 2002). In the mineral E horizons of the pinewood

290 profile, $\delta^{13}\text{C}$ values tend to equal those of the beech profile, indicating a limited
291 influence of the afforested species with depth 100 years after the afforestation.

292 In Bhs and BC horizons from both profiles, a depletion in ^{13}C was observed, not matching
293 the results reported by previous studies (Billings & Richter and refs therein, 2006;
294 Compton & Boone, 2000) that showed a general ^{13}C enrichment trend with depth due to
295 the presence of older SOM in deeper horizons among different soil types, including
296 podzols. Possible explanations include i) the leaching of organic-mineral complexes
297 depleted in ^{13}C i.e. including isotopically light leaf wax components /or ii) the inputs
298 from roots (depleted in ^{13}C) that, in such podzolic iluvial horizons (Bhs and BC) usually
299 present a higher root density due to the accumulation of water and nutrients (Buurman
300 & Jongmans, 2005; Diefendorf *et al.*, 2015; Lichtfouse *et al.*, 1998).

301 **Soil N content and N isotopic signature ($\delta^{15}\text{N}$)**

302 Soil N content was similar among the O-layers in both forest types and significantly
303 different compared to the Ah (0–10 cm) mineral horizons. On the other hand, in the
304 pinewood OF and OH layers showed a similar N content and significant differences were
305 found between OL and Ah horizons. Paying attention to the differences found between
306 forest types, although beech leaves showed a higher N content than pine needles, a N
307 enrichment in pine OF layers was observed matching the N content in beech OF layers.
308 This increase could be due to fungal and root biomass inputs, this is supported by the
309 high density of roots and fungal mycelia (rhizomorphs) observed in the field for
310 pinewood OF layers. As with C content data, N content values obtained stand against
311 the results obtained by Leuschner *et al.*, (2013) and Berthrong *et al.*, (2009) as no
312 decrease in N content was observed in the mineral horizons of the afforested forests.

313 Although not statistically significant, it is worth to mention that the N isotope
314 composition ($\delta^{15}\text{N}$) along beechwood O-layers tend to increase with depth whereas in
315 pinewood a different trend is observed with lower $\delta^{15}\text{N}$ values in the OF layer.
316 Enrichment in ^{15}N may be caused by N losses (ammonification, nitrification and
317 denitrification processes) and a selective biomass ^{15}N enrichment, especially in pine OH
318 horizons. Humification is known to cause ^{15}N - enrichment, particularly in forest soils
319 (Szpak, 2014) and on the contrary, ^{15}N -depletion may occur during inorganic N intake by
320 vegetation (Högberg, 1997). However, in natural systems where N availability is a
321 limiting factor, as could be the case, such discrimination against ^{15}N is rare (Billings &
322 Richter, 2006). Therefore, the observed trend could be best explained in terms of the
323 alteration of biomass by heterotrophic organisms known to produce ^{15}N depleted
324 compounds and a aprogressively ^{15}N -enriched biomass over time (Szpak, 2014;
325 Makarov, 2009; Billings & Richter, 2006). The differences observed of the pinewood ^{15}N
326 depleted OF layer, may well also reflect a limited SOM humification in this conspicuously
327 potent layer (4-10 cm thick) of litter accumulation, in addition to the presence of fresh
328 root and fungal biomass, rich in ^{15}N -depleted chitin (Hobbie & Högberg, 2012), as
329 observed “de visu” in the pinewood OF layer.

330 The meaning of $\delta^{15}\text{N}$ values can be adequately observed along the soil profile horizons
331 as they show the same trend as topsoil samples (Fig. 4). The enrichment in the heavy
332 isotope identified in the Ah horizons is kept steady in depth ($\delta^{15}\text{N} \approx -7\text{‰}$), showing no
333 differences except for the beech E horizon, where ^{15}N depletion is observed. The
334 isotopic depletion observed in the beechwood E horizon could be explained by the
335 leaching of more humified SOM (^{15}N -enriched) towards Bhs horizons, causing a relative

336 accumulation of less evolved materials (depleted in ^{15}N), resulting in lower $\delta^{15}\text{N}$ values
337 for the SOM in the eluvial horizon.

338

339 **CONCLUSIONS**

340 Soil under Scots pine presented moder-mor humus forms with remarkable
341 accumulations of litter in the surface whereas soil O-layers in the beechwood
342 corresponded to mull-moder forms indicating an environment more suitable for
343 biological activity. Due to the limited biological activity, SOM is accumulated on the
344 pinewood surface, providing higher C stocks and thicker O-layers but no quantitative
345 differences were observed in depth between both forest types. The soil pH was not
346 significantly affected by the change of vegetation although a slight acidification was
347 found under the pinewood. The C isotope ratio ($\delta^{13}\text{C}$) allowed us to trace SOM evolution
348 along the soil profile and revealed differences between natural beech and afforested
349 pinewood forests down till E horizons. Deeper in the soil, the differences between both
350 forests isotopic signatures disappear, indicating a limited influence with depth of the
351 afforested pinewood SOM contribution. The consistent $\delta^{15}\text{N}$ enrichment observed in
352 depth along soil profiles is probably related to N mineralisation, tending to be higher in
353 the pinewood than in the beechwood OH layers and apparently not presenting
354 differences in depth. The accumulation of fungal and root biomass in pinewood OF
355 horizons is reflected in its ^{15}N -depleted signature.

356

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506 **Table 1.** Description of the organic horizons and humus types in the beech and pine forests from
 507 Moncayo Natural Park.

Forest type	Beechwood	Pinewood
Elevation (masl)	1360	1470
O-Horizon thickness (cm)		
OL	1–4	1–2
OF	1–2	4–10
OH	2–5	1–6
Humus type	Mull–moder	Moder
pH of Ah horizon (0-10 cm)	4.6 ± 0.5	4.1 ± 0.4

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510 **Table 2.** Total Organic Carbon (TOC), Total N (N) and C/N ratio (C/N) of O-layers and Ah (0–10
 511 cm) mineral horizons (Mean ± standard deviation). P indicates significant differences ($P < 0.05$)
 512 between forest types for each horizon. Lowercase letters refer to significant differences
 513 between horizons for each forest system.

Soil horizons	TOC (g/kg)			N (g/kg)			C/N		
	Beechwood	Pinewood	<i>P</i>	Beechwood	Pinewood	<i>p</i>	Beechwood	Pinewood	<i>P</i>
OL	440 ± 19 a	464 ± 19 a	0.007	13.9 ± 2.0 a	10.3 ± 1.3 a	0.013	32.2 ± 3.5 a	48.0 ± 8.1 a	0.004
OF	385 ± 32 b	414 ± 19 b	0.147	14.6 ± 1.4 a	15.4 ± 2.6 b	0.555	26.5 ± 2.4 ab	27.3 ± 3.8 b	0.695
OH	316 ± 48 c	366 ± 46 c	0.160	13.7 ± 2.7 a	13.8 ± 1.5 b	0.947	23.3 ± 2.6 b	26.7 ± 4.1 b	0.170
Ah (0–10 cm)	86.9 ± 15 d	94.1 ± 5.6 d	0.471	3.48 ± 1.8 b	4.61 ± 3.1 c	0.528	27.8 ± 7.8 ab	25.6 ± 11.5 b	0.740

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518 **Table 3.** Beechwood and Pinewood soil profiles Total Organic Carbon (TOC) and total N (N)

519 content and C/N ratio.

Soil profile	Horizon	Depth (cm)	TOC (g/kg)	N (g/kg)	C/N
Beechwood	OL	-9	470 ± 3	17.0 ± 1.0	27.6 ± 1.7
	OF	-7	407 ± 4	17.1 ± 0.1	23.8 ± 1.7
	OH	-2	371 ± 27	17.0 ± 0.6	21.8 ± 1.7
	Ah	0–25	61.1 ± 2	5.6 ± 0.2	11.0 ± 0.6
	E	25–55	27.0 ± 14	4.7 ± 0.0	5.7 ± 0.5
	Bhs	55–75	40.9 ± 5	5.0 ± 0.2	8.2 ± 0.5
	BC	75–100	40.1 ± 1	4.9 ± 0.1	8.3 ± 0.5
Pinewood	OL	-7	474 ± 7	12.4 ± 0.0	38.1 ± 1.2
	OF	-6	413 ± 38	18.6 ± 0.5	22.2 ± 1.9
	OH	-1	311 ± 23	15.1 ± 0.3	20.7 ± 1.5
	Ah	0–30	92.2 ± 7	7.65 ± 0.1	12.1 ± 0.8
	E	30–60	34.5 ± 3	4.95 ± 0.0	7.0 ± 0.5
	Bhs	60–90	41.6 ± 5	5.49 ± 0.2	7.6 ± 0.6
	BC	90–120	38.1 ± 6	4.91 ± 0.1	7.8 ± 0.5

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522 **Table 4.** $\delta^{13}\text{C}$ (‰) values of O-layers and Ah (0–10 cm) mineral horizon (mean \pm standard
523 deviation, n=5). P indicates significant differences ($P < 0.05$) between forest types for each
524 horizon. Lowercases refer to significant differences between horizons for each forest system.

Soil horizons	$\delta^{13}\text{C}$ (‰)		<i>P</i>
	Beechwood	Pinewood	
OL	-29.87 ± 0.27 a	-28.08 ± 0.49 a	0.0001
OF	-28.93 ± 0.19 b	-27.64 ± 0.62 ab	<0.0001
OH	-28.08 ± 0.37 c	-26.99 ± 0.53 bc	0.0081
Ah (0–10 cm)	-27.51 ± 0.65 d	-26.30 ± 0.52 c	0.0556

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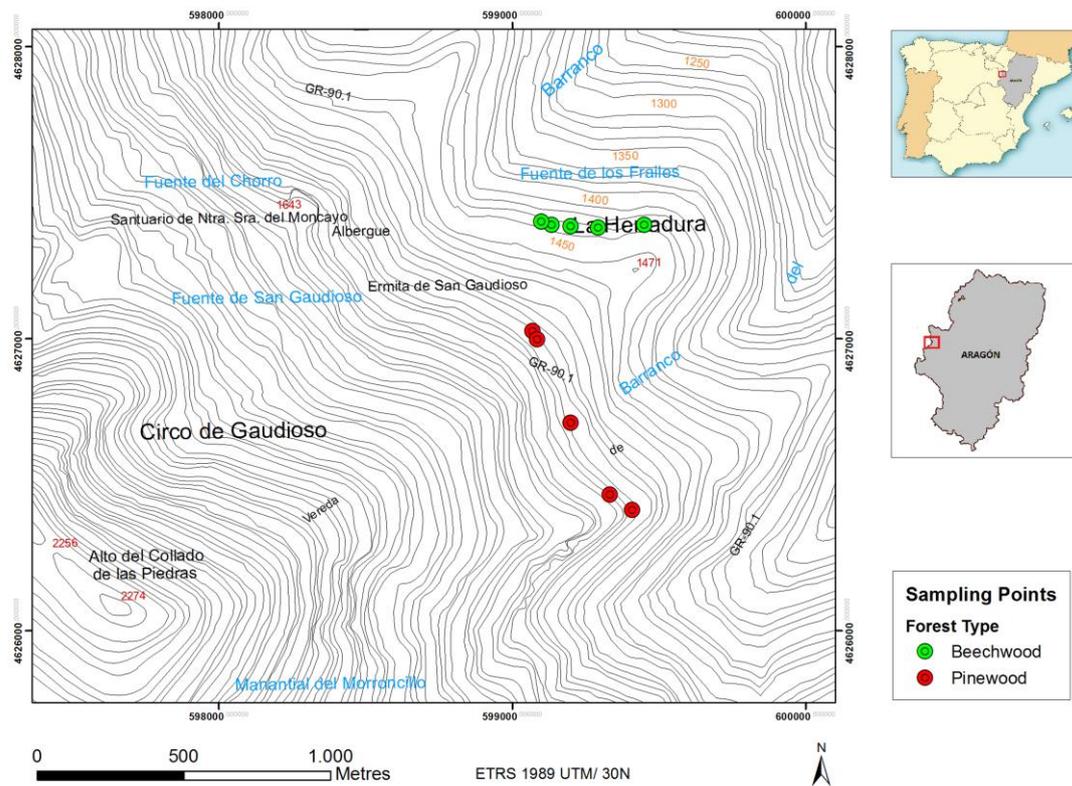
527 **Table 5.** $\delta^{15}\text{N}$ (‰) values of O-layers and Ah (0–10 cm) mineral horizons (mean \pm standard
528 deviation, n=5). p indicates significant differences ($P < 0.05$) between forest types for each
529 horizon. Lowercase letters refer to significant differences between horizons for each forest
530 system.

Soil horizons	$\delta^{15}\text{N}$ (‰)		<i>P</i>
	Beechwood	Pinewood	
OL	1.43 ± 2.80 a	4.43 ± 2.65 a	0.1204
OF	1.15 ± 2.23 a	3.44 ± 2.70 a	0.2362
OH	3.84 ± 3.33 a	6.47 ± 3.12 a	0.2409
Ah (0–10 cm)	17.0 ± 7.60 b	17.6 ± 7.50 b	0.8611

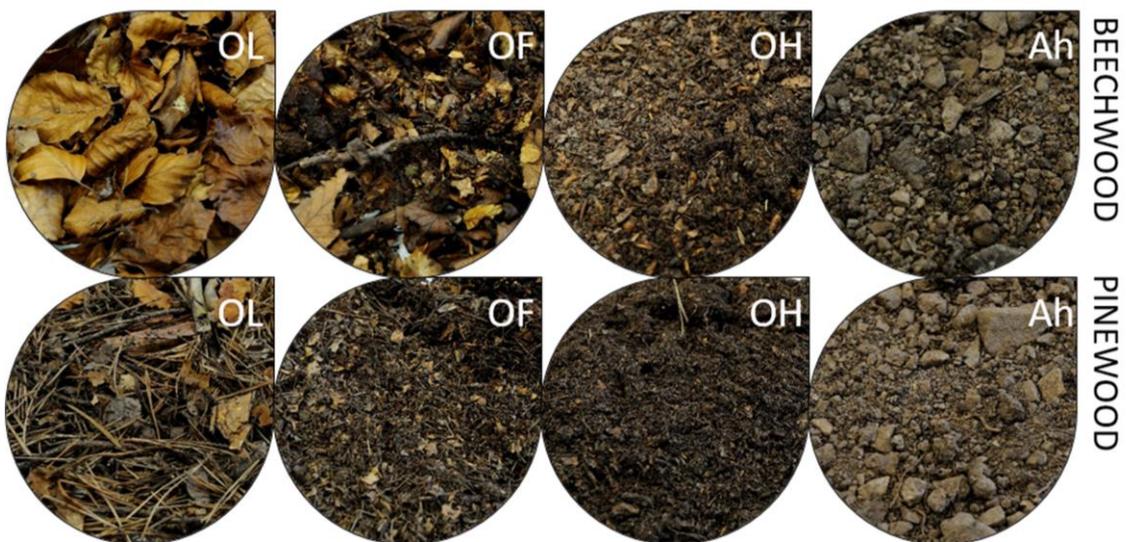
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533 **Figures**
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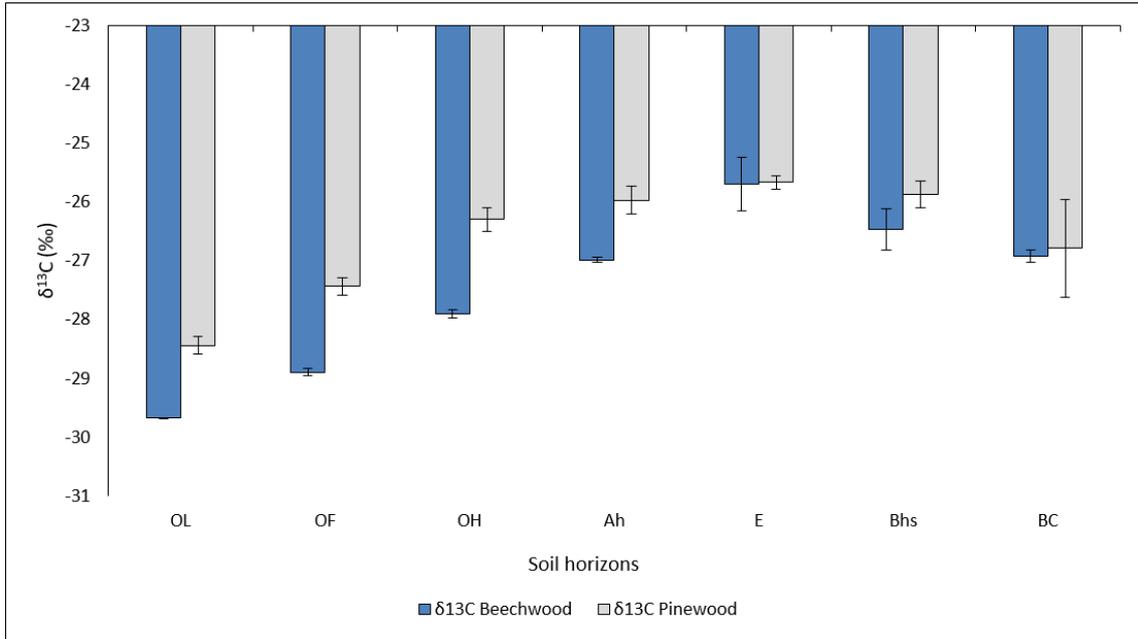


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536 **Fig. 1.** Location of the study area in the Moncayo Natural Park (Zaragoza, NE–Spain). Sampling
537 points are indicated in green for the beech forest and in red for the Scots pine forest.
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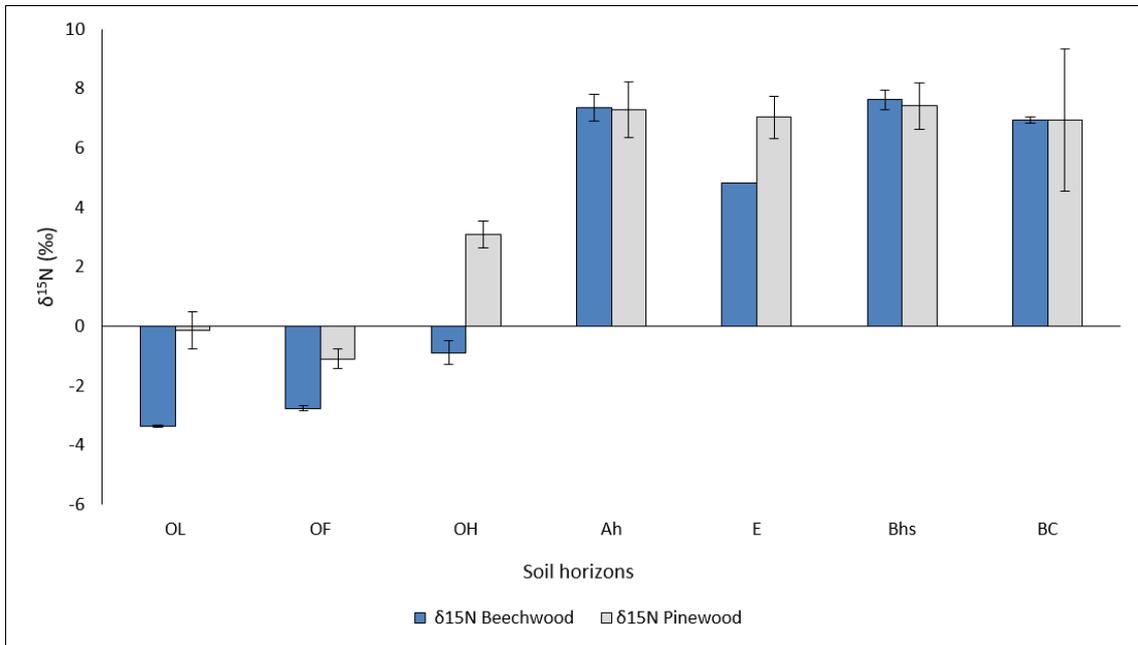
540
541 **Fig. 2.** Plain view of the O–layers and Ah horizons morphology sampled in the European beech
542 (up) and Scots pine (down) forests.
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Fig. 3. Beechwood (blue) and pinewood (grey) C isotopic composition ($\delta^{13}\text{C}$) for each of the O-layers (OL, OF, OH) and the mineral horizons (Ah, E, Bhs and BC) of the sampled soil profiles. Error bars indicate the standard deviation of analytical replicates.



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Fig. 4. Beechwood (blue) and pinewood (grey) N isotopic signature ($\delta^{15}\text{N}$) for each of the O-layers (OL, OF, OH) and the mineral horizons (Ah, E, Bhs and BC) of the sampled soil profiles. Error bars indicate the standard deviation of analytical replicates.