

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

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13

14 **ABSTRACT**

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

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

40

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

42

43 **1. Introduction**

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

64 Due to its positive effects on a wide array of physical, chemical and biological
65 properties, SOM is an important component in terms of soil quality and ecosystem

66 dynamics (Badía et al., 2013; González-Pérez et al., 2012). SOM is composed of a
67 heterogeneous mixture of substances, with different degradation rates, that are
68 mainly of vegetal origin in the form of litter, roots and exudates and, to a lesser extent,
69 from animal and microbial sources (Schnitzer, 1999).

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

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

89 There is a wide range of analytical techniques for characterising SOM by way of
90 physical, chemical and biological methods that allow the determination of its chemical
91 structure and composition (Almendros, 2008; Almendros et al., 2010; de la Rosa et al.,
92 2011; Schnitzer and Khan, 1972; Stevenson, 1982). However, most of these techniques
93 imply previous physical or chemical extraction of distinct fractions of SOM. In recent
94 years, progress has been made regarding techniques that allow SOM characterisation
95 without previous fractionation of its components. Among these techniques, Isotope
96 Ratio Mass Spectrometry (IRMS) (Michener and Lajtha, 2005) has been applied to the
97 measurement of soil stable isotope composition ($\delta^{13}\text{C}$ and $\delta^{15}\text{N}$), representing a
98 widespread technique that can be used as a proxy to identify and understand SOM
99 biogeochemical and environmental processes.

100 Natural ^{13}C abundance has been widely used as an organic tracer for SOM dynamics
101 research. The majority of terrestrial plant species have a C3 photosystem with $\delta^{13}\text{C}$
102 values ranging between -24 and -34‰ , whereas, plants from tropical, arid and saline
103 environments with a C4 photosystem are ^{13}C -enriched with high $\delta^{13}\text{C}$ values of around
104 -6 and -19‰ (Deines, 1980). In this way, variations in SOM $\delta^{13}\text{C}$ values can be related
105 to vegetation changes. Additionally, factors such as temperature, salinity and moisture
106 can induce variations in soil C signature (Farquhar, 1984 and references therein).
107 Recently, in temperate forests, Brunn et al. (2014) related the ^{13}C enrichment in beech
108 leaves with increases in environmental temperature, which should affect soil moisture
109 and stomatal opening. The shape of the leaves also affects $\delta^{13}\text{C}$ and there are slight
110 differences in isotopic composition between different plant parts and organs (Hobbie
111 and Werner, 2004; Werth and Kuzyakov, 2006). Regarding the OM components;
112 alkanes and lipids have light stable element (C) isotopic signatures, i.e. they are

113 depleted in ^{13}C (Collister et al., 1994; Diefendorf et al., 2015), whereas, cellulose and
114 lignin present similar values to those from the original vegetation (Hobbie and Werner,
115 2004). Therefore, the degradation of certain labile SOM compounds, i.e.
116 polysaccharides, may induce additional isotope fractionation in the soil (Balesdent et
117 al., 1988). On the other hand, it is known that during decomposition in soil and
118 evolution/humification processes, SOM is progressively ^{13}C enriched (Zech et al., 1997
119 and references therein) and as a consequence, SOM isotopic signature normally
120 increases with soil depth (Brunn et al., 2014; Krull et al., 2002), which is also a valid
121 proxy with which to study soil C dynamics in soils.

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

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

141

142 2. Materials and methods

143 2.1. Study site

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

157 2.2. Sampling and sample preparation

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

165 then sieved through a 2 mm mesh. Before analysis, the samples were ground to a fine
166 powder and homogenised using an agate mortar aided with liquid nitrogen.

167 *2.3. Elemental and isotopic analysis*

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

175 Isotopic ratios are reported as parts per thousand deviations (expressed as δ values)
176 with respect to the appropriate IAEA standards (VPBD and V–Air for C and N,
177 respectively):

$$178 \quad \delta = \left[\frac{R_{\text{sample}} - R_{\text{standard}}}{R_{\text{standard}}} \right] \times 1000 \quad (1)$$

179 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
180 typically less than $\pm 0.05\text{‰}$, $\pm 0.2\text{‰}$, respectively.

181 *2.4. Statistical analysis*

182 In order to identify the differences in the studied soil properties surrogated to forest
183 and horizon type, one–way ANOVA tests were used. The forest types (European beech
184 vs. Scots pine) were considered as fixed factors when analysing the effect of vegetation
185 change, splitting data by soil horizons (OL, OF, OH, Ah). Additionally, changes in soil

186 properties with horizon type were checked using the horizon type (OL, OF, OH, Ah) as
187 fixed factor, splitting data by forest type (European beech and Scots pine). The
188 Normal distribution of values was verified by using a Kolmogorov–Smirnov test. All
189 statistical analyses were carried out by using StatView for Windows version 5.0.1 (SAS
190 Institute Inc., Cary, North Carolina, USA). The statistical analysis was performed for the
191 data of the field replicates (n=5 for each forest type) and values presented in the text
192 are reported as Mean \pm Standard Deviation, unless otherwise stated. However, the
193 values obtained for the soil profiles did not allow for statistical comparisons, hence,
194 results are expressed as Mean \pm Standard Deviation of the analytical replicates; in this
195 way, they are considered as observations that support the data which were subjected
196 to statistical analysis.

197

198 **3. Results**

199 *3.1. Morphology of organic layers*

200 Under beechwood, the OL (fresh litter horizons) layer with thicknesses between 1 and
201 4 cm was composed of recent, poorly transformed litter. Underneath the litter, an OF
202 horizon (1–2 cm thickness) was found that is mainly formed of fragmented plant
203 residues that were, generally, of foliar origin. Below these horizons, thicker OH layers
204 (2–5 cm), consisting of well-decomposed litter, were observed (Table 1). The
205 pinewood O-layers presented different structures with thinner OL horizons (1–2 cm
206 thickness), followed by potent and thicker OF layers (4–10 cm) in comparison to the
207 beechwood O-layers, and with a remarkable density of roots and fungal mycelia.

208 Additionally, no differences were detected in pH values of the uppermost mineral Ah
209 horizon (0–10 cm) between beech (4.6 ± 0.5) and pine (4.1 ± 0.4) forests (Table 1).

210 *3.2. Soil organic C and total N content*

211 TOC content of the pine OL-layer tended to be higher (464 ± 19 g/kg) than for the
212 beech litter (440 ± 19 g/kg), whereas, no differences with respect to forest type were
213 found for OF and OH horizons. However, for each vegetation type, all horizons showed
214 significant differences among them in TOC content, reflecting a decrease from the
215 upper layers (OL) down to the first mineral horizons (Ah 0–10 cm) (Table 2).

216 Regarding N content, only OL-layers showed significant differences between forest
217 types, being higher in beech litter (13.9 ± 2.0 g/kg) than in pine needles (10.3 ± 1.3
218 g/kg). Throughout the beech forest, the N content in O-layers was similar and only the
219 first mineral Ah horizon presented a significantly lower N content. But, in the
220 pinewood a significant N enrichment was observed in the OF (15.4 ± 2.6 g/kg) and OH
221 (13.8 ± 1.5 g/kg) layers in comparison to the OL layers (10.3 ± 1.3 g/kg). The C/N ratio
222 in the OL pine layer (48.0 ± 8.1) was significantly higher than in the beech OL ($32.2 \pm$
223 3.5), but there were no evident differences among the other horizons or between
224 forest types.

225 Along the soil profiles, TOC and N content distribution (Table 3) matched that of a
226 podzol, as it showed a TOC and N content decrease in the E horizons compared to the
227 overlying horizon, with a subsequent accumulation in the underlying Bhs horizons
228 (Buurman and Jongmans, 2005).

229 *3.3. Soil C isotopic signature ($\delta^{13}C$)*

230 The obtained results showed a consistent and significantly heavier C isotopic
231 composition under the pinewood O-layers than in the beechwood O-layers (Table 4).
232 These values are in accordance with previously published data, indicating that the
233 beech C isotopic signature (Nahm et al., 2007) is less-extreme than the pine C isotopic
234 signature (Llorente et al., 2010). For the Ah mineral horizon, the difference between
235 beechwood and pinewood forest types was significant at $P = 0.05$.

236 A consistent enrichment in ^{13}C is observed from the OL to the E horizons along both
237 soil profiles, ranging from -29.68 to -27.91‰ and -28.44 to -26.30‰ in the beech and
238 pine O-layers, respectively. Regarding the mineral horizons, the values ranged from $-$
239 26.99 to -25.70‰ and -26.70 to -25.67‰ for beech and pine, respectively. At deeper
240 horizons (E, 30 cm), pine $\delta^{13}\text{C}$ values tends to equal those of the original beech (Figure
241 3). Additionally, in both forest types, a depletion in ^{13}C was observed in the Bhs and BC
242 horizons with respect to the E horizon.

243 3.4. Soil N isotopic signature ($\delta^{15}\text{N}$)

244 No significant differences were observed in terms of forest types or O-layer type in
245 $\delta^{15}\text{N}$ values, although some trends were found (Table 5). In the OF layers, a slight
246 depletion of ^{15}N was observed in comparison with the overlying (OL) and underlying
247 (OH) layers. $\delta^{15}\text{N}$ values presented significant variations between the OH layers and Ah
248 horizons in both forests, highlighting the shift from the organic layers to the mineral
249 horizon. Along the beech soil profile (Fig. 4), a progressive enrichment in ^{15}N can be
250 observed from the OL to the OH layers, significantly increasing towards the Ah mineral
251 horizon. No differences were observed in the depth, except for the E horizon, where
252 $\delta^{15}\text{N}$ values significantly decreased. Regarding the pinewood soil profile, a depletion in

253 ^{15}N is observed in the OL horizon in comparison to the OF horizon, followed by a
254 significant enrichment towards the OH horizon, whereas, no differences were
255 observed in depth along the mineral soil horizons.

256

257 **4. Discussion**

258 *4.1. Morphology of organic layers*

259 Coniferous litter contains compounds that make its biomass more difficult to
260 decompose than that of broad-leaved forests. This fact normally results in the
261 accumulation of plant residues and production of acidic compounds under pine forests
262 (Schulp et al., 2008). The combined action of the acid compound production with the
263 low base content in the parent material induces soil acidification which limits bacterial
264 and macroinvertebrate growth and facilitates the predominance of fungus (Ponge,
265 2013). This explains the abundant fungal mycelium that is observed in the pinewood
266 OF-layer. In this way, beechwood O-layers provide an environment that is more prone
267 to SOM mineralisation and humification, denoted by lower O-layer thickness in
268 comparison to pinewood O-layers, characterised by fragmented plant biomass
269 accumulations packed with roots and fungal mycelia (Leuschner et al., 2013; Schulp et
270 al., 2008; Carceller and Vallejo, 1996). This organic layer distribution corresponds to
271 mull/moder humus forms in the beechwood that evolved to moder/mor form
272 transitions with the Scots pine afforestation (Jabiol et al., 2013).

273 These observations match the results that were obtained in previous research (Marty
274 et al., 2015; Labaz et al., 2014, Leuschner et al., 2013) that indicate the propensity to

275 thick O layer formation under coniferous stands, in comparison to natural beech
276 forests, thus, increasing SOM pools in the surface. Nonetheless, Girona-García et al.
277 (2015) (when studying SOM composition and structure by analytical pyrolysis (Py-
278 GC/MS) of both beech forests and pine forests in the Moncayo Natural Park down to
279 100 cm depth), found a more stable and well-preserved SOM under the beech forest
280 once the OM is incorporated into the mineral soil. This may be due, in part, to a
281 selective preservation of more stable OM forms in the beechwood mineral soil layers.

282 *4.2. Soil organic C content and C isotopic signature ($\delta^{13}C$)*

283 The TOC content in pinewood OL layers was found to be significantly higher than in
284 beechwood, and this fact has already been noted by Carceller (1995) with respect to
285 Moncayo Natural Park. Although TOC content presented no differences in the OF, OH
286 and Ah horizons between forest types, the values tend to be higher in pine horizons. In
287 a comparative study between beechwood and Scots pinewood, Schulp et al. (2008)
288 found no significant differences in C content in the first 10 cm of mineral soil.
289 However, Leuschner et al. (2013) and Berthrong et al. (2009) note significant decreases
290 in soil C content after Scots pine afforestation.

291 Beech forest O-layers and Ah first mineral horizons showed significant differences in
292 $\delta^{13}C$ values, decreasing gradually from OL to Ah as opposed to the same horizons in
293 the pinewood forest, where no differences were found between OL-OF and OH-Ah. In
294 this way, the $\delta^{13}C$ values for the beechwood might indicate an environment in which
295 SOM degradation is gradual, and not as limited as in the pinewood (higher C/N ratios,
296 lower pH and nutrient content), where a more heterogeneous mixture of
297 undecomposed and decomposed SOM is found.

298 Along the soil profiles, a clear and progressive differentiation in $\delta^{13}\text{C}$ values between
299 forest types and horizons can be observed from the OL layers down to the Ah horizons,
300 increasing with depth as SOM is decomposed, which usually produces an enrichment
301 in ^{13}C (Brunn et al., 2014; Krull et al., 2002). In the mineral E horizons of the pinewood
302 profile, $\delta^{13}\text{C}$ values tend to equal those of the beech forest profile, indicating a limited
303 influence of the afforested species with depth, 100 years after the afforestation.

304 In the Bhs and BC horizons from both profiles, a depletion in ^{13}C was detected.
305 However, this observation is not in line with the results that are reported by previous
306 studies in the literature (Billings and Richter and references therein, 2006; Compton
307 and Boone, 2000), and that showed a general ^{13}C enrichment trend with depth due to
308 the presence of older SOM in deeper horizons among different soil types, including
309 podzols. The possible explanations include i) the leaching of organic-mineral
310 complexes that are depleted in ^{13}C , i.e. including isotopically light leaf wax
311 components, or ii) the inputs from roots (depleted in ^{13}C) that, in such podzolic illuvial
312 horizons (Bhs and BC) that usually present a higher root density, due to the
313 accumulation of water and nutrients (Buurman and Jongmans, 2005; Diefendorf et al.,
314 2015; Lichtfouse et al., 1998).

315 *4.3 Soil N content and N isotopic signature ($\delta^{15}\text{N}$)*

316 Soil N content was similar among the O-layers in both forest types and significantly
317 different compared to the Ah (0–10 cm) mineral horizons. On the other hand, in the
318 pinewood OF and OH layers there showed a similar N content and significant
319 differences were found between OL and Ah horizons. Paying attention to the
320 differences found between forest types, although beech leaves showed a higher N

321 content than pine needles, a N enrichment in pine OF layers was observed which
322 matches the N content in beech OF layers. This increase could be due to fungal and
323 root biomass inputs, since a high density of roots and fungal mycelia (rhizomorphs)
324 was observed in the field for pinewood OF layers. These N inputs are also reflected in
325 the mineral soil results, while not observing any N decrease after pine afforestation, as
326 reported by previous studies in the literature (Leuschner et al., 2013; Berthrong et al.,
327 2009).

328 Although having no statistical significance, it is noteworthy that the N isotope
329 composition ($\delta^{15}\text{N}$) along the beechwood O-layers tends to increase with depth,
330 whereas, in pinewood a different trend is observed with lower $\delta^{15}\text{N}$ values in the OF
331 layer. Enrichment in ^{15}N may be caused by N losses (ammonification, nitrification and
332 denitrification processes) and a selective biomass ^{15}N enrichment, especially in the pine
333 OH horizons. Humification is known to cause ^{15}N enrichment, particularly in forest soils
334 (Szpak, 2014), however, ^{15}N -depletion may occur during inorganic N intake by
335 vegetation (Högberg, 1997). But, in natural systems where N availability is a limiting
336 factor, as could be the case with respect to the observations in the above, such
337 discrimination against ^{15}N is rare (Billings and Richter, 2006). Therefore, the observed
338 trend could be best explained in terms of the alteration of biomass by heterotrophic
339 organisms that are known to produce ^{15}N -depleted compounds and a progressively
340 ^{15}N -enriched biomass over time (Szpak, 2014; Makarov, 2009; Billings and Richter,
341 2006). The differences observed in the pinewood ^{15}N -depleted OF layer, may well also
342 reflect a limited SOM humification in this conspicuously potent layer (4-10 cm thick) of
343 litter accumulation, in addition to the presence of fresh root and fungal biomass, that

344 is rich in ^{15}N -depleted chitin (Hobbie and Högberg, 2012), as observed de visu in the
345 pinewood OF layer.

346 The meaning of $\delta^{15}\text{N}$ values can be adequately observed along the soil profile horizons
347 as they show the same trend as topsoil samples (Fig. 4). The enrichment in the heavy
348 isotope that was identified in the Ah horizons is kept steady at depth ($\delta^{15}\text{N} \approx -7\text{‰}$), and
349 no apparent differences were observed, except for the beech E horizon, where ^{15}N
350 depletion is detected. The isotopic depletion that was observed in the beechwood E
351 horizon could be explained by the leaching of more humified SOM (^{15}N -enriched)
352 towards the Bhs horizons, causing a relative accumulation of materials that are less
353 evolved (depleted in ^{15}N), resulting in lower $\delta^{15}\text{N}$ values for the SOM in the elluvial
354 horizon.

355

356 **5. Conclusions**

357 Soil under Scots pine presented moder/moder humus forms with remarkable
358 accumulations of litter at the surface, whereas, soil O-layers in the beechwood
359 corresponded to mull/moder forms, indicating an environment that is more suitable
360 for biological activity. Due to the limited biological activity, SOM is accumulated on the
361 pinewood surface, providing higher C stocks and thicker O-layers, but no quantitative
362 differences were observed in depth between both forest types. The soil pH was not
363 significantly affected by the change of vegetation although a slight acidification was
364 observed under the pinewood. The C isotope ratio ($\delta^{13}\text{C}$) allowed us to trace SOM
365 evolution along the soil profile and revealed differences between natural beech forest
366 and afforested pinewood forest downward until the E horizons. Deeper in the soil, the

367 differences between both forest isotopic signatures disappear, indicating a limited
368 influence with depth of the afforested pinewood SOM contribution. The consistent
369 $\delta^{15}\text{N}$ enrichment observed at depth along soil profiles is probably related to N
370 mineralisation, tending to be higher in the pinewood than in the beechwood OH layers
371 and, apparently, not presenting differences in depth. The accumulation of fungal and
372 root biomass in the pinewood OF horizons is reflected in its ^{15}N -depleted signature.

373

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379

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531

532 **Table 1.** Description of the organic horizons and humus types in the beech and pine forests of
 533 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

534

535

536 **Table 2.** Total Organic Carbon (TOC), Total N (N) and C/N ratio (C/N) of O-layers and Ah (0–10
 537 cm) mineral horizons (Mean ± standard deviation). P indicates significant differences ($P < 0.05$)
 538 between forest types for each horizon. Lowercase letters refer to significant differences
 539 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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542

543

544 **Table 3.** Total Organic Carbon (TOC) and total N (N) content and C/N ratio for Beechwood and

545 Pinewood soil profiles.

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

546

547

548 **Table 4.** $\delta^{13}\text{C}$ (‰) values of O-layers and Ah (0–10 cm) mineral horizon (mean \pm standard
549 deviation, n=5). P indicates significant differences ($P < 0.05$) between forest types for each
550 horizon. Lowercase letters refer to significant differences between horizons for each forest
551 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

552

553

554

555 **Table 5.** $\delta^{15}\text{N}$ (‰) values of O-layers and Ah (0–10 cm) mineral horizons (mean \pm standard
556 deviation, n=5). p indicates significant differences ($P < 0.05$) between forest types for each
557 horizon. Lowercase letters refer to significant differences between horizons for each forest
558 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

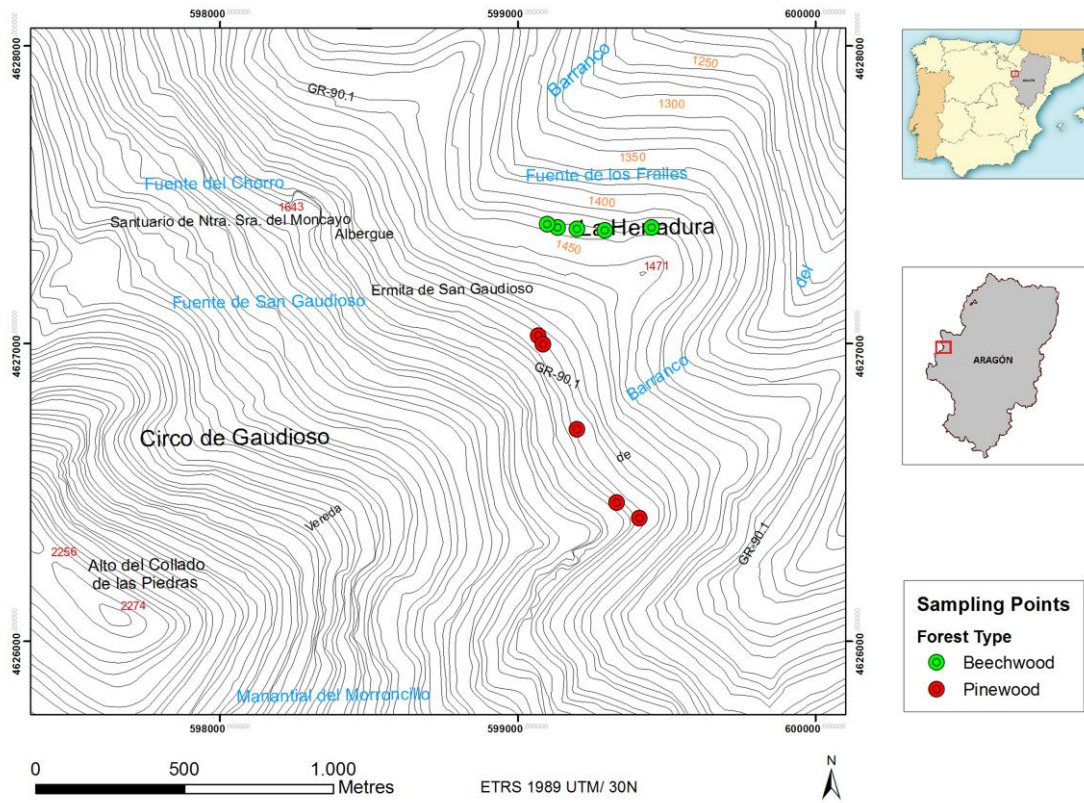
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563 **Figure captions**



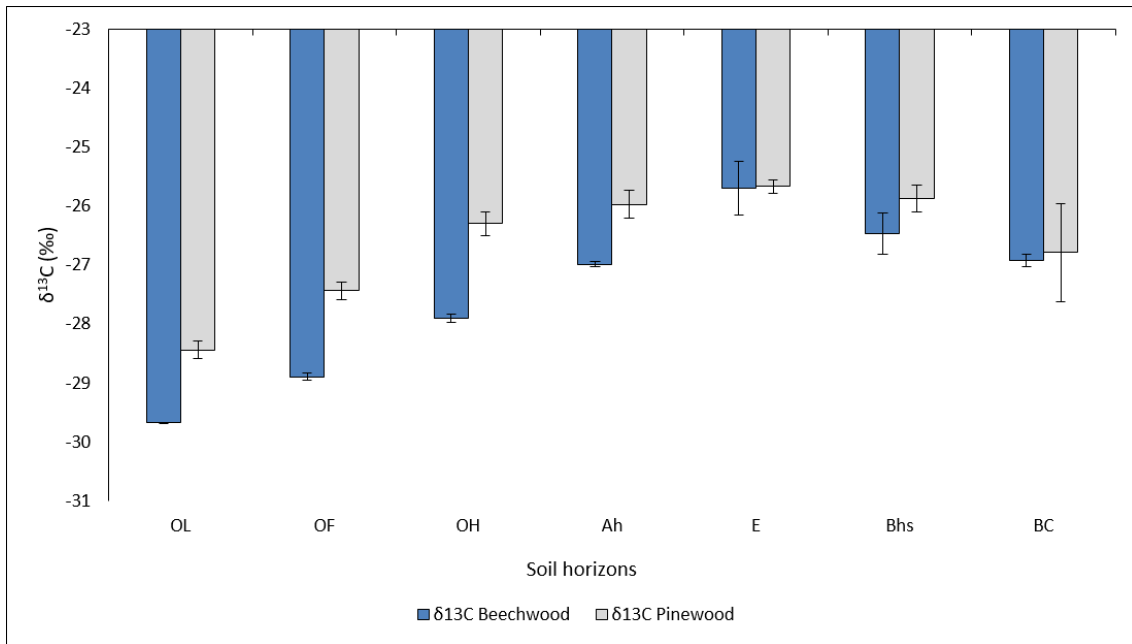
564

565 **Fig. 1.** Location of the study area in the Moncayo Natural Park (Zaragoza, NE Spain). Sampling

566 points are indicated in green for the beech forest and in red for the Scots pine forest.

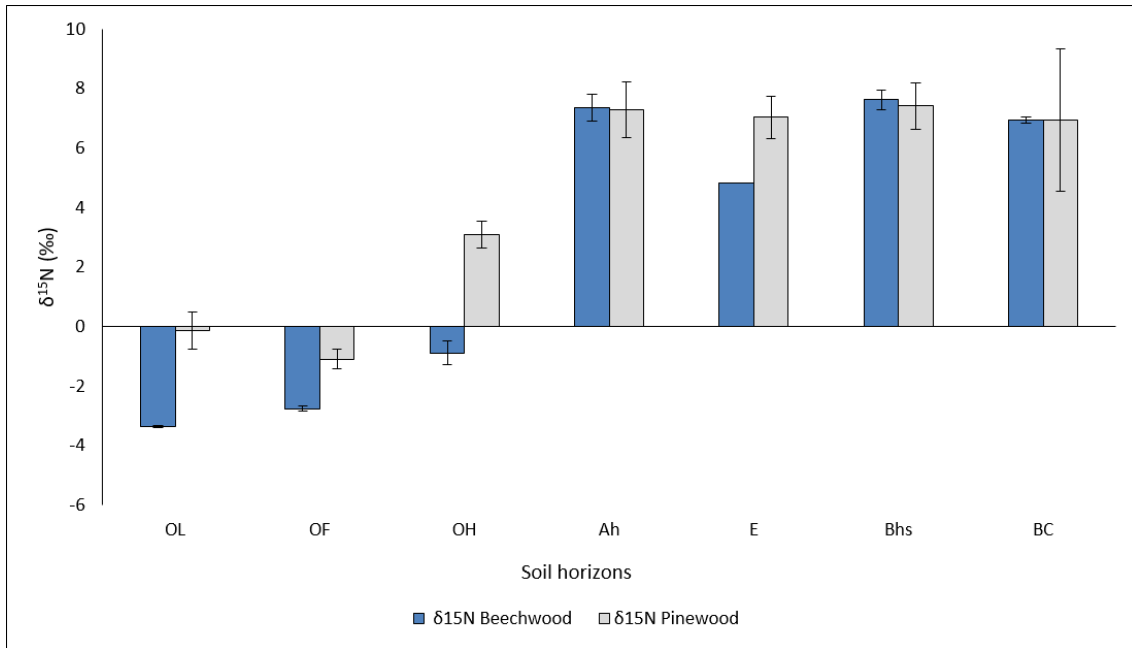


567
568 **Fig. 2.** Plain view of the O-layers and Ah horizons that were morphology sampled in the
569 European beech (up) forest and Scots pine (down) forest.



571

572 **Fig. 3.** Beechwood (blue) and pinewood (grey) C isotopic composition ($\delta^{13}\text{C}$) for each of the O–
573 layers (OL, OF, OH) and the mineral horizons (Ah, E, Bhs and BC) of the sampled soil profiles.
574 Error bars indicate the standard deviation of analytical replicates.



575

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

579

580