



1 Comparison of greenhouse gas fluxes and microbial communities 2 from tropical forest and adjacent oil palm plantations on mineral soil

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13 **Abstract.** In Southeast Asia, oil palm plantations have largely replaced tropical forests. The impact of
14 this shift in land-use on greenhouse gas (GHG) fluxes and soil microbial communities remains highly
15 uncertain, mainly due to a relatively small pool of available data. The aim of this study is to quantify
16 differences of nitrous oxide (N₂O) and methane (CH₄) fluxes as well as soil carbon dioxide (CO₂)
17 respiration rates from logged forests, oil palm plantations of different ages and an adjacent small riparian
18 area. The focus of this study is on N₂O fluxes, as these emissions are expected to increase significantly
19 due to the introduction of nitrogen (N) fertiliser application. This study was conducted in the SAFE



20 (Stability of Altered Forest Ecosystems) landscape in Malaysian Borneo (Sabah) with measurements
21 every two months over a two-year period. GHG fluxes were measured by static chambers; at the same
22 time soil samples were collected for analysis of the key soil physicochemical parameters and for analysis
23 of microbial biodiversity using next generation sequencing in dry and wet season. N₂O fluxes were highly
24 variable across the different sites, with the highest mean flux from OP ($46.2 \pm 166 \mu\text{g m}^{-2} \text{h}^{-1} \text{N}_2\text{O-N}$) and
25 riparian ($31.8 \pm 220 \mu\text{g m}^{-2} \text{h}^{-1} \text{N}_2\text{O-N}$) sites, compared to lower fluxes from logged forest ($13.9 \pm 171 \mu\text{g}$
26 $\text{m}^{-2} \text{h}^{-1} \text{N}_2\text{O-N}$). Methane fluxes were generally small; $-2.6 \pm 17.2 \mu\text{g CH}_4\text{-C m}^{-2} \text{h}^{-1}$ for OP and 1.3 ± 12.6
27 $\mu\text{g CH}_4\text{-C m}^{-2} \text{h}^{-1}$ for riparian with the range of measured CH₄ fluxes largest in logged forests (2.2 ± 48.3
28 $\mu\text{g CH}_4\text{-C m}^{-2} \text{h}^{-1}$). Soil respiration rates were larger from riparian areas ($157.7 \pm 106 \text{mg m}^{-2} \text{h}^{-1} \text{CO}_2\text{-C}$)
29 and logged forests ($137.4 \pm 95 \text{mg m}^{-2} \text{h}^{-1} \text{CO}_2\text{-C}$) than OP plantations ($93.3 \pm 70 \text{mg m}^{-2} \text{h}^{-1} \text{CO}_2\text{-C}$) due to
30 larger amounts of decomposing leaf litter. Microbial communities were distinctly different between the
31 different land-use types and sites, bacterial communities linked to soil pH and fungal and eukaryotic
32 communities to land-use. Despite measuring a number of environmental parameters, mixed models could
33 only explain up to 17% of the variance of measured fluxes for N₂O, 3% of CH₄ and 25% of soil respiration.
34 Scaling up measured N₂O fluxes to Sabah using land areas for forest and OP resulted in emissions
35 increasing from 7.6 Mt (95% confidence interval, -3.0-22.3 Mt) per year in 1973 to 11.4 Mt (0.2-28.6 Mt)
36 per year in 2015 due to the increasing area of forest converted to OP plantations over the last ~40 years.

37



38 **1 Introduction**

39 Deforestation in Southeast Asia is so intense that up to three quarters of its forests might be lost by the
40 end of the 21st century (Sodhi et al., 2004) and most of the degradation happens because of conversion
41 of forest to croplands and plantations (Wilcove et al., 2013). In Malaysia and Indonesia, more than 16
42 million hectares of land, mainly from tropical forests but also to a lesser extent, other non-profitable
43 agricultural land such as rubber plantations and peat, were cleared for oil palm (OP) (Yan, 2017). Many
44 of the remaining forests are degraded forests, as they have been partially logged, to remove specific tree
45 species and logging activity has caused an increase in forest openings (Houghton, 2012). In 20% of the
46 world's tropical forests, selective logging occurs, and it is estimated that this accounts for at least half of
47 the anthropogenic greenhouse gas emissions (GHG) from forest degradation (Pearson et al., 2017).
48 Consequently, forest degradation has been recognised as a source of GHG emissions, but little is known
49 of the emissions from the resulting secondary forests, especially in Malaysian Borneo, Sabah. Due to
50 deforestation, fragments of forest remain isolated from each other, which can have consequences for
51 biodiversity and ecosystem function (Ewers et al., 2011).

52

53 OP plantations are one of the main causes of deforestation and forest degradation in Southeast Asia (Lee-
54 Cruz et al., 2013; Wilcove et al., 2013) with some disputes about the extent to which industrial plantations
55 are responsible for the loss of old-growth and selectively logged forests in Borneo (Gaveau et al., 2016).
56 OP generates the highest yield per hectare of land of any vegetable oil crops. It is used in food products,
57 detergents, soaps, cosmetics, animal feed and bioenergy, and was hence praised as a wonder crop (Sayer



58 et al., 2012). However, OP agriculture is now known to be responsible for soil degradation, loss of soil
59 carbon (C) and reduced soil fertility due to the conversion and management methods (Guillaume et al.,
60 2015; Lee-Cruz et al., 2013). To create an OP plantation, complete deforestation followed by terracing of
61 the land is often the chosen method, and not only in hilly terrain. Terracing can result in poor drainage,
62 reduced soil fertility and increased soil erosion. Conversion of tropical forests may also lead to changes
63 in the short- and long-term nutrient status of the converted land-use systems. It is important to understand
64 impacts of these land-use changes in order to identify more environmentally friendly and sustainable
65 management practices (Jackson et al., 2019).

66

67 OP plantations are assessed for their GHG emissions, but rarely have emissions from forests and
68 plantations from the same region been reported together, despite the call to study fluxes in forest and
69 converted land simultaneously (van Lent et al., 2015). Much of the focus has been on GHG emissions
70 from peatland rather than mineral soil, either tropical forest on peatland or peatland drained for
71 plantations. More attention has been given to carbon fluxes or storage (Germer and Sauerborn, 2008;
72 Hassler et al., 2015) than emissions from the non-CO₂ GHG methane (CH₄) and nitrous oxide (N₂O).
73 Meijide *et al.* (2020) identified the need to study all three GHGs to assess total emissions from OP
74 plantations. Even though CH₄ and N₂O are not emitted at the quantity of CO₂, their global warming
75 potentials (GWP) per molecule are 28 – 34 (without and with climate-carbon feedback) and 265 – 298
76 times higher than CO₂ on a 100 year time horizon, respectively, which highlights their importance (Myhre
77 et al., 2013). Due to a number of environmental issues arising from conversion of peatlands to OP



78 plantations, the focus will increasingly shift to mineral soil for conversion to plantations, especially in
79 Malaysia (Shanmugam et al., 2018). There are too few measurements reported of N₂O emissions from
80 mineral soils in the tropics to draw firm conclusions about the increase of N₂O emissions after land-use
81 change from secondary forest to OP (Shanmugam et al., 2018).

82

83 Limited measurement and modelling studies have been carried out on N₂O emissions from OP plantations
84 (Pardon et al., 2016a; Pardon et al., 2016b; Pardon et al., 2017), and not in the context of comparing them
85 with other land-uses on the same or similar soil type. Similarly, reported CH₄ emissions from mineral
86 soils in the Tropics (other than from paddy soils) are lacking. Most studies relating land-use change to
87 trace gas emissions have been conducted in South America and not South East Asia (Hassler et al., 2015;
88 Veldkamp et al., 2013). An additional caveat of published studies is that most have only been conducted
89 over short periods of time (Hassler et al., 2015). The lack of reliable long-term and multi-year datasets on
90 GHG balances has been recognised (Corre et al., 2014; Courtois et al., 2019). Studies are often associated
91 with high uncertainties (Henders et al., 2015). Nitrogen availability, soil moisture and texture are the main
92 drivers of N₂O fluxes in tropical forests and other soil ecosystems (Davidson et al., 2000). As well as
93 agricultural soils, tropical forest soils have been identified as a major source of N₂O (Werner et al., 2007),
94 and soil type influences N₂O fluxes in the Tropics (Dutaur and Verchot, 2007; Sakata et al., 2015). A
95 recent meta-analysis concluded that tropical forests emit on average 2 kg N₂O-N ha⁻¹ y⁻¹, and emission
96 rates will significantly increase after land-use change (van Lent et al., 2015). Tropical forest soils are
97 estimated to contribute 28% to the global CH₄ uptake, hence large changes to this sink could alter the



98 accumulation of CH₄ in the atmosphere substantially (Dutaur and Verchot, 2007). However, uncertainties
99 are large due to data scarcity. Only one study from Peninsula Malaysia reported that selectively logged
100 forest may be converted into a weaker sink of CH₄ and greater source of N₂O than undisturbed tropical
101 rain forest, at least for a short period, because of the increased soil nitrogen availability and soil
102 compaction due to disturbance by heavy machinery (Yashiro et al., 2008).

103

104 Forest conversion to OP has shown differences in soil microbial community composition and functional
105 gene diversity (Tripathi et al., 2016). The diversity and abundance of plant communities fundamentally
106 affect soil microbial community and their function (Eisenhauer, 2016; Tripathi et al., 2016). As yet, it
107 remains uncertain how conversion from forest to OP impacts microbial communities, and their influence
108 on N₂O and CH₄ fluxes (Kaupper et al., 2019). Even though the importance of bacterial communities is
109 recognised, little is known of changes in microbial communities due to land-use change (Tin et al., 2018).
110 Transformation of tropical forest to, for example OP plantations, reduces bacterial abundance initially,
111 alters the community composition but once established may not necessarily result in less bacterial richness
112 in the OP soil (Lee-Cruz et al., 2013; Tripathi et al., 2016). Agricultural soils (including OP soils) are
113 often thought to promote diversity through management, such as fertilisation and crop inputs and thereby
114 reduce competition amongst soil microorganisms (Lee-Cruz et al., 2013). Information on microbial
115 communities will help to understand the impact of anthropogenic land-use change and its impact on
116 biogeochemical processes (Tin et al., 2018). The lack of our current understanding restricts our ability to
117 predict and model responses to environmental change (Lee-Cruz et al., 2013). This is particularly



118 important as 80-90% of soil processes are mediated by microorganisms (Nannipieri et al., 2003). In our
119 study, we aim to understand whether differences in microbial communities could also help understand
120 measured differences in greenhouse gas (GHG) emissions. One part of this present study has investigated
121 potential controlling factors and microbial pathways leading to GHG emissions from soil in controlled
122 laboratory incubations, which complement the findings presented here from actual field measurements as
123 the soil was taken from a subset of the sites (Drewer et al., 2020).

124 The objectives of this study were:

- 125 1) to compare GHG emission rates from different land-uses
- 126 2) to investigate whether management practices and land-use will have a larger effect on GHG fluxes
127 than other measured abiotic and biotic parameters
- 128 3) to broadly upscale our measurements to Sabah scale

129

130 In light of countries committing to reduce and mitigate GHG emissions, e.g. 2015 Paris Agreement
131 (UNFCCC, 2015), it is important to constrain each country's current emission rates, by providing data
132 from measurements rather than relying on model estimates. In this study, we present much needed data
133 of N₂O and CH₄ emission rates from logged tropical forests and OP plantations on mineral soil as well as
134 their biochemical characteristics and temporal and spatial variability. We present two years of
135 measurements from logged forests and OP plantations in Malaysian Borneo, Sabah from the same
136 geographical area and on mineral soil.



137 **2 Methods**

138 **2.1 Site description**

139 The present study was carried out within the Stability of Altered Forest Ecosystems (SAFE) project in
140 Malaysian Borneo (4°49'N, 116°54'E) in 2015 and 2016. The SAFE project was set up in Sabah in 2011
141 in a secondary forest, designated by the Sabah government for conversion to OP plantations. SAFE is a
142 long-term landscape-scale experiment designed to study the effects of anthropogenic activities related to
143 deforestation and OP agriculture on the ecosystem as a whole (Ewers et al., 2011). The main aim of the
144 SAFE project is to study how habitat fragmentation affects the forest ecosystem, mainly its biodiversity.
145 The design comprises forest fragments of 1 ha, 10 ha and 100 ha. Larger areas of forests, designated as
146 continuous logged forests, and not part of the conversion plan, were selected as controls. All forest sites
147 had been selectively logged for dipterocarps, first in the 1970s then again between 2000 and 2008, such
148 that the logged forest and forest fragments have a similar land-use history (Ewers et al., 2011). We had
149 the opportunity to investigate GHG fluxes within this experimental site. As our sampling took place when
150 conversion was still ongoing (i.e. designated 'fragments' were not fragmented yet), we classify sampling
151 locations in 'fragments' and 'logged forest' controls both as 'logged forest'. We selected a young OP
152 plantation, around 2 years old at the time we started measurements (OP2) and a medium aged OP
153 plantation, around 7 years old at the start of the project (OP7). The riparian area (RR) is adjacent and
154 down slope from OP7. In addition, we selected a slightly older plantation, around 12 years of age at the
155 start of the project (OP12). All OP plantations in this study were terraced. Logged forest sites are the 10
156 ha plots of the logged forest (and future fragments) LF, B and E of the SAFE design.



157 The climate in the study area is wet tropical with a wet season typically from October to February and a
158 dry season typically from March to September with average monthly temperatures of 32.5°C (irrespective
159 of season) and average monthly rainfall of 164.1 mm (climate-data.org, 2019). At SAFE, the mean
160 monthly rainfall over the two years of study period (2015 and 2016) was 190 mm, ranging from 45 mm
161 during the driest month (Mar 2015) to 470 mm during the wettest month (Sep 2016; R. Walsh, Figure 1).
162 Annual rainfall was 1927 mm in 2015 and 2644 mm in 2016 with 2015 being drier than usual. The soils
163 at SAFE are classed as orthic Acrisols or Ultisols (Riutta et al., 2018).

164

165 **2.2. Field measurements**

166 In order to measure fluxes of N₂O and CH₄ from the chosen logged forests and OP plantations, a total of
167 56 static chambers were installed in the SAFE area. Four chambers were placed in each of the two 10 ha
168 plots in LF, B, and E, resulting in 8 chambers per site. In the OP plantations, 12 chambers were installed
169 in the ~7-year old OP plantation, 8 in a ~2-year old, and 8 in a ~12-year old OP plantation. These were
170 the plantation ages when we started sampling in 2015, hence, the sites are labelled OP2, OP7 and OP12.
171 For exact GPS locations see the published dataset (Drewer et al., 2019). Fluxes were measured from all
172 56 chambers every two months over a two-year period, from January 2015 to November 2016; resulting
173 in 12 measurement occasions for each of the chambers and a total of 672 individual flux measurements.

174

175 We received basic fertiliser information from the estate managers at the beginning of our study. Our
176 measurement sites OP2 and OP7 were managed by the same estate. Fertiliser was applied as slow release



177 (over 4 – 6 months) bags (500 g) of the brand ‘PlantSafe®’ (N as Ammonium Sulphate). For palms 0 – 5
178 years of age PlantSafe® 12-8-16-1.5+trace elements (Diammonium Phosphat ((NH₄)₂PO₄), Murite of
179 Potash (KCl), Ammonium Sulphate ((NH₄)₂SO₄), Magnesium Sulphate (MgSO₄) + Borax Penthydrate)
180 was used, and for palms >5 years PlantSafe® 8-8-27-15 was applied as 2 kg bag per plant, three times
181 per year. Planting density was approximately 9 x 9 m spacing between palms and in addition to the mineral
182 fertiliser, empty fruit bunches (EFB) were spread, however, there appeared to be no obvious pattern of
183 application and most EFB were piled up along the main roads, rather than distributed evenly throughout
184 the plantations. The site OP12 was managed by a different estate. Distance between the palms and
185 planting density here was 8 x 8 m. Application of fertiliser also occurred as PlantSafe® bags with two
186 applications a year with 3-4 kg per palm each time, totalling about 8 kg N ha⁻¹ y⁻¹. EFB were not returned
187 to this plantation and Glyphosate was applied three times per year around each palm stem to control
188 weeds. We assume Glyphosate was also applied to the OP2 and OP7 plantations in the other estate.
189 Generally, fertiliser management was according to recommendations by the Malaysian Palm Oil Board
190 (MPOB). As our sampling frequency was every two months, we were not able to capture individual
191 fertilisation events and that was not the scope of this study.

192

193 **2.2.1 Soil nitrous oxide (N₂O) and methane (CH₄) fluxes**

194 The static chamber method was used for N₂O and CH₄ flux measurements as described in previous studies
195 (Drewer et al., 2017a; Drewer et al., 2017b). Round static chambers (diameter = 40 cm) consisting of
196 opaque polypropylene bases of 10 cm height were inserted into the ground to a depth of approximately 5



197 cm for the entire study period. Lids of 25 cm height were fastened onto the bases using four strong clips,
198 only during the 45-minute measurement periods. A strip of commercially available draft excluder glued
199 onto the flange of the lid provided a gas tight seal between chamber and lid. The lids were fitted with a
200 pressure compensation plug to maintain ambient pressure in the chambers during and after sample
201 removal. Gas samples were taken at regular intervals (0, 15, 30, 45 min) from each chamber. A three-way
202 tap was used for gas sample removal using a 100 ml syringe. 20 ml glass vials were filled with a double
203 needle system to flush the vials with five times their volume and remained at ambient pressure rather than
204 being over-pressurised. The sample vials were sent to CEH Edinburgh for analysis usually between 4-7
205 weeks after sampling. A specifically conducted storage test confirmed no significant loss of concentration
206 during that time period. Samples and three sets of four certified standard concentrations (N₂O, CH₄ in N₂
207 with 20% O₂) were analysed using a gas chromatograph (Agilent GC7890B with headspace autosampler
208 7697A; Agilent, Santa Clara, California) with micro electron capture detector (μ ECD) for N₂O analysis
209 and flame ionization detector (FID) for CH₄ analysis. These detectors were setup in parallel allowing the
210 analysis of the two GHGs at the same time. Limit of detection was 5 ppb for N₂O and 40 ppb for CH₄.
211 Peak integration was carried out with OpenLab© Software Suite (Agilent, Santa Clara, California).

212

213 The flux F ($\mu\text{g m}^{-2} \text{s}^{-1}$) for each sequence of gas samples from the different chambers was calculated
214 according to Equation 1:

$$215 \quad F = \frac{dC}{dt} \times \frac{\partial V}{A} \quad (\text{Equation 1})$$



216 Where dC/dt is the concentration (C , $\mu\text{mol mol}^{-1}$) change over time (t , in s), which was calculated by
217 linear regression, $\rho V/A$ is the number of molecules in the enclosure volume to ground surface ratio, where
218 ρ is the density of air (mol m^{-3}), V (m^3) is the air volume in the chamber and A (m^2) is the surface area in
219 the chamber (Levy et al., 2012).

220

221 Applying the analytical limit of detection to the flux calculation, the resulting detection limits and
222 therefore uncertainties associated with the flux measurements are $1.6 \mu\text{g N m}^{-2} \text{h}^{-1}$ for N_2O and $5 \mu\text{g C}$
223 $\text{m}^{-2} \text{h}^{-1}$ for CH_4 in the units used in the results section.

224

225 **2.2.2 Soil respiration (CO_2) fluxes**

226 In addition, soil CO_2 respiration rates were measured close to each chamber location using a dynamic
227 chamber (volume: 0.001171 m^3) covering 0.0078 m^2 of soil for 120 s with an EGM-4 infrared gas analyser
228 (IRGA: InfraRed Gas Analyser; PP Systems; Hitchin, Hertfordshire, England). To do so, cut drainpipes
229 of 7 cm height matching the diameter of the IRGA chamber were inserted into the ground to a depth of
230 about 5 cm for the duration of the study to allow for a good seal with the soil surface. All vegetation and
231 litter was removed from the surface to guarantee soil-only respiration measurements. Taking into account
232 the time of measurement and the soil temperature, fluxes were calculated based on the linear increase of
233 CO_2 concentrations. Soil respiration was measured every time the static chambers were measured,
234 resulting in 12 measurement occasions for each of the 56 locations and 672 individual measurements.

235



236 **2.2.3 Auxiliary physical and chemical soil measurements**

237 Other environmental parameters were measured during time of chamber enclosure as possible explanatory
238 variables for correlation with recorded GHG fluxes. Soil and air temperatures were measured using a
239 handheld Omega HH370 temperature probe (Omega Engineering UK Ltd., Manchester, UK) at each
240 chamber location at a soil depth of 10 cm and by holding the temperature sensor 30 cm above the soil
241 surface at chamber height. Volumetric soil moisture content (VMC) was measured at a depth of 7 cm
242 using with a portable probe (Hydrosense 2; Campbell Scientific, Loughborough, UK). For determining
243 KCl-extractable soil nitrogen (N) in the field, soil samples were collected to a depth of 10 cm around each
244 of the chamber locations on each of the chamber measurement days, using a gouge auger. Extractions
245 were carried out in the field laboratory on the same day. Soil samples were mixed well, stones were
246 removed, and subsamples of ca. 6 g soil (fresh weight) was transferred into 50 ml falcon tubes containing
247 25-ml 1 M KCl solution. The samples were shaken for 1 min every 15 min for one hour, then filtered
248 through Whatman 42© filter paper (GE Healthcare, Chicago, USA) and kept in the fridge after addition
249 of a drop of 75% H₂SO₄ as a preservative. Analysis for ammonium (NH₄⁺) and nitrate (NO₃⁻)
250 concentrations was carried out at Forest Research Centre in Sandakan (Sabah, Malaysia) using a
251 colorimetric method (Astoria 2 Analyzer (Astoria-Pacific Inc., USA).

252

253 The following parameters were measured less frequently. Soil pH was measured on three occasions from
254 the top 0-10 cm, close to each chamber at the start of the measurement period and two months later, and
255 inside the chambers after the last flux measurements at the end of the experiment. For pH measurements



256 10 g of fresh soil was mixed with deionised H₂O (ratio 1:2), and after 1 hour analysed on a MP 220 pH
257 meter (Mettler Toledo GmbH, Schwerzenbach, Switzerland). Soil samples for bulk density were collected
258 from inside each chamber after the final flux measurement. Galvanised iron rings (98.17 cm³) with a sharp
259 edge were inserted in the upper soil layer with a hammer to 5 cm depth without compaction. Samples
260 were oven-dried at 105°C until constant weight (usually 48 hours) and bulk density (g cm⁻³) was
261 calculated based on the dry weight occupying the volume of the ring. Total C and N in soil and litter was
262 measured once on the last sampling occasion. Soil samples were taken from the top 0-10 cm inside the
263 chambers. The samples were air dried in the field laboratory and a subsample of each were dried at 105°C
264 to constant weight in the laboratory to convert the results to oven-dry weight, ground and analysed at the
265 Forest Research Centre in Sandakan on an elemental analyser (Vario Max CN Elemental Analyzer
266 (Elementar Analysensysteme, Germany). Litter was collected from the surface area of each chamber, air
267 dried at 30 °C and analysed for total C and N as described above.

268

269 **2.2.4 Soil microbial community composition**

270 Soil samples for microbial analysis were taken on two occasions from all 56 flux chamber locations. Soil
271 samples were taken in March 2016 and November 2016 (the last sampling occasion). On the first sampling
272 date, soil was taken close to each chamber in order not to disturb the soil inside the chamber. In November
273 2016, soil was taken from inside each chamber, as this was the experimental end date. Approximately 5
274 g of soil was taken from the top 3 cm and stored in ziplok bags at ambient air temperature until posting
275 to CEH Wallingford for analysis. The soil samples had to be sent as ‘fresh’ samples as there were no



276 freezers operating continuously at the field station, therefore it was not possible to keep the soil frozen
277 during storage and transport. The samples were frozen at -80°C once they reached CEH Wallingford until
278 analyses.

279

280 For sequencing analyses of bacterial, and fungal and soil eukaryotic communities, DNA was extracted
281 from 0.2 g of soil using the PowerSoil-htp 96 Well DNA Isolation kit (Qiagen Ltd, Manchester, UK)
282 according to manufacturer's protocols. The dual indexing protocol of Kozich et al. (2013) was used for
283 Illumina MiSeq sequencing (Kozich et al., 2013) with each primer consisting of the appropriate Illumina
284 adapter, 8-nt index sequence, a 10-nt pad sequence, a 2-nt linker and the amplicon specific primer. The
285 V3–V4 hypervariable regions of the bacterial 16S rRNA gene were amplified using primers 341F
286 (Muyzer et al., 1993) and 806R (Yu et al., 2005), CCTACGGGAGGCAGCAG and
287 GCTATTGGAGCTGGAATTAC respectively; the ITS2 region for fungi using primer ITS7f
288 (GTGARTCATCGAATCTTTG) and ITS4r (TCCTCCGCTTATTGATATGC) (Ihrmark et al., 2012) for
289 eukaryotes the 18S rRNA amplicon primers from (Baldwin; A.J et al., 2005) were used
290 (AACCTGGTTGATCCTGCCAGT and GCTATTGGAGCTGGAATTAC). After an initial denaturation
291 at 95°C for 2 minutes PCR conditions were: denaturation at 95°C for 15 seconds; annealing at
292 temperatures 55°C , 52°C , 57°C for 16S, ITS and 18S reactions respectively; annealing times were 30
293 seconds with extension at 72°C for 30 seconds; cycle numbers were 30; final extension of 10 minutes at
294 72°C was included. Amplicon concentrations were normalized using SequalPrep Normalization Plate Kit
295 (Thermo Fisher Scientific Ltd, Altrincham, UK) prior to sequencing each amplicon library separately on



296 the Illumina MiSeq using V3 chemistry using V3 600 cycle reagents at concentrations of 8 pM with a 5%
297 PhiX Illumina control library (Illumina Ltd, Cambridge, UK).

298

299 Illumina demultiplexed sequences were processed in R software package, version 3.6.1 (R Core Team,
300 2017) using DADA2 (Callahan et al., 2016) to quality filter, merge, denoise and construct sequence tables
301 as follows: Amplicons reads were trimmed to 270 and 220 bases, forward and reverse respectively for
302 ITS, and forward reads were trimmed to 250 and 280 bases for 16S and 18S respectively. Filtering settings
303 were maximum number of Ns (maxN) = 0, maximum number of expected errors (maxEE) = (1,1).
304 Sequences were dereplicated and the DADA2 core sequence variant inference algorithms applied.
305 Forward and reverse reads were merged using mergePairs function as appropriate. Sequence tables were
306 constructed from the resultant actual sequence variants and chimeric sequences were removed using
307 removeBimeraDenovo default settings.

308

309 **2.3 Data analysis**

310 Environmental data, especially soil N₂O fluxes, are typically highly variable in space and time, which
311 makes their analysis challenging. Much of the variation cannot be explained by co-variates, as the driving
312 microbial processes are not directly observed. They are also usually strongly left skewed (containing a
313 high number of very small fluxes), and are expected to approximate a lognormal distribution. Against this
314 background, trying to detect effects of land-use (or experimental treatments) is difficult. The calculation



315 of a confidence interval on the mean of a log-normal distribution is problematic when variability is high
316 and sample size is small (e.g. Finney 1941), as is generally the case with flux measurements.

317

318 Here we applied a Bayesian methodology to address this problem, using a model similar to that described
319 by Levy et al. (2017). This accounts for the lognormal distribution of observations, while including
320 hierarchical effects of land-use, and effects of sites within land-use types as well as the repeated measures.
321 In the current statistical terminology, this is a generalised linear mixed-effect model (GLMM) with a
322 lognormal response and identity link function. The model consists of a fixed effect of land-use (Forest,
323 Oil Palm, or Riparian), with a random effect representing the variation among sites within a land-use type.
324 The parameters were estimated by the Markov chain Monte Carlo (MCMC) method, using Gibbs
325 sampling as implemented in Just Another Gibbs Sampler (JAGS) (Plummer 1994), and described in more
326 detail by Levy et al. (2017).

327

328 All other statistical analyses were conducted using the R software package, version 3.4.3 (R Core Team,
329 2017) using the lme4 package for linear mixed-effects models (Bates et al., 2015) and ordinary multiple
330 regression. Model selection was examined by sequentially dropping terms and assessing AIC and similar
331 criteria using the MuMIn package (Bartoń, 2013). For N₂O and CH₄, where negative values occurred, the
332 minimum was added to all data points (-30 and -115 $\mu\text{g m}^{-2} \text{h}^{-1}$, respectively) so that a lognormal
333 distribution could be fitted.

334



335 For microbial community composition samples within each sampling point were assessed in R for
336 sequencing depth. Samples with fewer than 4000 reads were deemed as containing insufficient data and
337 discarded. Package Vegan was used to rarefy each sampling occasion's samples to the minimum read
338 number. Vegan functions specnumber, diversity and metaMDS were used to generate the statistics for
339 richness, Shannon's diversity and Nonmetric Multidimensional Scaling, respectively. Analysis of
340 similarities (ANOSIM) was used to test statistically whether there was a significant difference between
341 two or more groups of parameters in relation to the microbial communities.

342

343 **2.4 Upscaling of N₂O fluxes to Sabah scale**

344 In an attempt to broadly upscale our findings, we calculated the annual soil N₂O emission for the Sabah
345 state based on the data from this study (Table 2), together with land cover areas estimates (Gaveau et al.,
346 2016) of forests, pulpwood and OP plantations for 1973 and six 5 yearly intervals from 1990-2015. We
347 included the pulpwood plantation area in the total forest area, as to our knowledge there are no data of
348 N₂O emissions from this sector. We used mean emissions and the 95% confidence interval calculated by
349 the GLMM and posterior probability to account for variability and associated uncertainties.

350 **3 Results**

351 **3.1 Soil parameters**

352 Results are presented by site (B, E, LF, OP2, OP7, OP12, RR) or land-use (logged forest (B, E, LF), oil
353 palm (OP2, OP7, OP12), riparian (RR)). Soil pH was acidic from logged forest site B (pH 3.65±0.44)



354 compared to forest E and LF, which were closer to neutral ($\text{pH } 6.38 \pm 0.67$ and 6.14 ± 0.5), and the OP
355 plantations were more acidic ($\text{pH } 4.5\text{-}4.7 \pm 0.2$) compared to the riparian area ($\text{pH } 5.8 \pm 0.55$) (Table 1).
356 Bulk density was lower at the forest sites ($\sim 0.81 \text{ g cm}^{-3}$) compared to the OP plantations ($\sim 1.26 \text{ g cm}^{-3}$)
357 mainly due to a higher amount of organic matter and litter in the forest sites (B, E, LF) and a combination
358 of compaction due to land management and lower organic matter content in the OP plantations and
359 riparian area (OP2, OP7, OP12, RR) (Table 1). Total carbon (C) and nitrogen (N) in soil were higher in
360 the logged forest sites ($\sim 3\text{-}7\%$ C and $\sim 0.25\text{-}0.4\%$ N, albeit with a very high variability) than the OP
361 plantations ($< 1\%$ C and $< 0.1\%$ N) (Table 1) due to larger amount of litter present. The riparian reserve
362 had higher content of C and N in the soil (1.2% C, 0.15% N) than the OP plantations but not as high as
363 the logged forests. Variability even within one site was large for the forest sites which is also reflected in
364 the C/N ratios (Table 1). Litter was present in all of the forest and riparian reserve chambers and only in
365 a few of the OP chambers. The average litter weight in the forest chambers was between 50 and 150 g
366 dry weight with a very high variability, about 15 g in the riparian area, and hardly any litter in the OP
367 chambers, with no litter in OP12, only in one of the OP7 chambers and an average amount of 50 g of litter
368 in the young OP2, again with a very high variability (Table 1). The total C and N content in litter was
369 similar in logged forest and OP ($\sim 35\text{-}40\%$ C and $\sim 1.5\text{-}1.8\%$ N); the main difference was the
370 presence/absence of litter and the amount present. For all these measured parameters the variability within
371 each site was high apart from pH in OP which was most likely regulated by plantation management
372 operations. None of the soil physicochemical parameters were significantly different for the different
373 land-uses or sites apart from pH from site B.



374

375 Soil moisture had high variability both spatially and temporal, with a large range for all land-uses (Figure
376 2a) and no discernable temporal trend. The riparian reserve tended to have slightly higher soil moisture
377 than the adjacent OP plantation due to proximity to a little stream and ground cover vegetation. The
378 highest soil temperatures were measured in the young OP which had no canopy closure or shaded areas
379 (Figure 2b). Soil temperature was slightly higher in the riparian reserve than the adjacent OP7, likely due
380 to softwood trees with much less canopy cover compared to the 7 year old OP plantation. In summary,
381 there was no discernible temporal trend of soil moisture or temperature over the two year measurement
382 period and no apparent difference between wet and dry seasons.

383

384 Soil extractable mineral N (both NH_4^+ and NO_3^-) was highly variable across the OP plantations with mean
385 values of 8 ± 23 and 6.3 ± 18 mg N g^{-1} , respectively, 4.5 ± 5 and 2.3 ± 4 mg N g^{-1} in riparian and 3.9 ± 5 and
386 5.3 ± 5 mg N g^{-1} in the forests (Figure 3, Table 2). We measured the lowest average NH_4^+ and NO_3^-
387 concentrations in the 12 year old plantation (OP12), and the highest in the youngest OP plantation (OP2)
388 with maxima of >150 mg g^{-1} , however, with a very high spatial variability (Figure 3, Table 2). Due to the
389 low frequency of soil and flux sampling (every 2 months), and the lack of knowledge of the fertilisation
390 dates, it is not possible to correlate soil mineral N concentrations with individual fertiliser events. NH_4^+
391 and NO_3^- concentrations of the logged forest sites, older OP plantation and riparian reserve were very
392 similar.

393



394 3.2 Greenhouse gases

395 3.2.1 Nitrous oxide (N₂O)

396 There were no temporal trends of nitrous oxide (N₂O-N) fluxes and no distinct differences between wet
397 (usually Oct to Feb) and dry (Mar to Sep) seasons (Figure 4a). Variability in N₂O-N fluxes for all sites
398 was high and the largest range was measured in the OP plantations (Figure 4a, Table 2). We find that the
399 largest fluxes observed were from the young (OP2) and old (OP12) oil palm plantations and exceed 1500
400 $\mu\text{g m}^{-2} \text{h}^{-1}$ N₂O-N for individual chambers. In the logged forest, largest fluxes were $\sim 400 \mu\text{g m}^{-2} \text{h}^{-1}$ for
401 individual chambers at site B. On a given day, very large as well as very small fluxes were measured in
402 the OP plantations. For each land-use standard deviation was a lot larger than the mean (Table 2); logged
403 forest $13.9 \pm 171 \mu\text{g m}^{-2} \text{h}^{-1}$ N₂O-N, OP $46.2 \pm 166 \mu\text{g m}^{-2} \text{h}^{-1}$ N₂O-N and riparian $31.8 \pm 220 \mu\text{g m}^{-2} \text{h}^{-1}$ N₂O-
404 N. By fitting the GLMM to the data, we estimated the posterior probability density of the effect of land-
405 use on N₂O flux: mean fluxes to be 13.9 (95 % CI: -6.3 to 41.5) $\mu\text{g m}^{-2} \text{h}^{-1}$ for logged forests, 46.2 (18.4
406 to 97.5) $\mu\text{g m}^{-2} \text{h}^{-1}$ for OP and 31.8 (-6.3 to 130.0) $\mu\text{g m}^{-2} \text{h}^{-1}$ for the riparian area (Figure 4b, Table 2).
407 The output using the Bayesian approach can be interpreted as follows: The area of the OP curve does not
408 overlap with the area of the forest curve, which means that the probability is higher that the flux from OP
409 plantation is higher than the flux from logged forest, with the riparian zone being intermediate. To
410 investigate effects of additional variables, we used the automated model selection algorithm in the MuMIn
411 R package, which uses all possible combinations of fixed effect terms and ranks them by AIC (Bartoń,
412 2013). Possible terms included land-use, pH, soil moisture, NH₄⁺, NO₃⁻, bulk density, soil and air
413 temperature, and the microbial NMDS axes. This procedure found the inclusion of NH₄⁺ and NO₃⁻, soil



414 moisture and soil temperature, in addition to land-use, to give the optimal model. However, whilst land-
415 use (including the site-level effects) explained 13% of the variance (expressed as conditional R^2 , (Bartoń,
416 2013)), the additional four terms increased this by only 4%. The microbial NMDS axes did not improve
417 the model fit, as measured by AIC.

418

419 **3.2.2 Methane (CH₄)**

420 For methane, both negative fluxes (= CH₄ oxidation) and positive fluxes (CH₄ emission) were measured
421 at all sites throughout the measurement period (Figure 5). Highest emission and uptake rates were
422 measured in the logged forest sites, with emissions reaching almost 300 $\mu\text{g m}^{-2} \text{h}^{-1}$ CH₄-C at site E, and
423 uptake rates of up to 85 $\mu\text{g m}^{-2} \text{h}^{-1}$ CH₄-C at sites LF and B. In the OP plantations highest emissions were
424 measured at OP7 (~100 $\mu\text{g m}^{-2} \text{h}^{-1}$ CH₄-C), and uptake rates were <50 $\mu\text{g m}^{-2} \text{h}^{-1}$ CH₄-C. Overall, CH₄
425 flux ranges were larger in the logged forests than OP plantations. Grouping fluxes by land-use, mean
426 fluxes were about $2.2 \pm 48.3 \mu\text{g CH}_4\text{-C m}^{-2} \text{h}^{-1}$ for logged forest, $-2.6 \pm 17.2 \mu\text{g CH}_4\text{-C m}^{-2} \text{h}^{-1}$ for OP and
427 $1.3 \pm 12.6 \mu\text{g CH}_4\text{-C m}^{-2} \text{h}^{-1}$ for riparian reserve (Table 2). The magnitudes of CH₄-C fluxes in the riparian
428 reserve were more similar to the logged forests sites than the OP plantations. Standard deviation again
429 was large but not as large as for N₂O.

430

431 As for N₂O, possible drivers of CH₄ fluxes were investigated using linear mixed effect models and the
432 same model selection methods. However, no correlations with co-variates could be established, even with
433 land-use. For example, a model including terms for land-use, pH, soil moisture, NO₃, NH₄, bulk density,



434 soil and air temperature could explain only 3% of the variance. Land-use was clearly not a strong
435 determinant of CH₄ flux, and the posterior distributions are not shown.

436

437 **3.2.3 Soil respiration (CO₂)**

438 Soil respiration CO₂-C fluxes also had a high spatial variability (Figure 6). There was a trend to slightly
439 higher respiration rates at logged forest sites than OP plantations. Grouping fluxes by land-use, gave mean
440 fluxes of 137.4±95 mg m⁻² h⁻¹ for logged forests, 93.3±70 mg m⁻² h⁻¹ for OP plantations and 157.7±106
441 mg m⁻² h⁻¹ for the riparian site (Table 2). Soil respiration in the measured riparian reserves was therefore
442 in the range of the soil respiration of logged forest, which was higher than from OP sites. Data was log
443 transformed before statistical analysis. A linear mixed-effects model including all terms could explain
444 25% of the variance, and land-use alone explained 7% of the variance.

445

446 **3.3 Soil biodiversity**

447 Soil samples for biodiversity measurements were collected in the low rainfall month, March 2016 (~50
448 mm), and the high rainfall month, November 2016 (~250 mm, Figure 1), in order to quantify broad
449 differences in communities due to land-use and provide additional biodiversity variables for modelling
450 fluxes. Three different amplicon sequencing assays were performed on extracted DNA targeting bacteria
451 (16S rRNA gene), fungi (ITS region), and broad groups of soil eukaryotic taxa (18S rRNA gene, including
452 principally fungi, protists and algae). The ordinations and multivariate permutation effects of land-use
453 were generally consistent across the two sampling points irrespective of seasonal climatic differences



454 (Figure 7). Fitting environmental vectors to the ordination axis scores revealed that the bacterial
455 communities were highly related to soil pH ($r^2 = 0.85$ and 0.84 , $p < 0.001$, for the two sample dates
456 respectively), with acid soils (pH 3.6) at site B, compared to near neutral pH of 6.1 and 6.4 at sites LF
457 and E, Table 1). Weaker relationships with the land-use factors ($r^2 = 0.23$ and 0.11 , $p < 0.05$) were
458 observed. Logged forests E and LF had very similar bacterial communities, which were distinct from the
459 three OP sites and also the riparian site. In contrast, fungal and eukaryotic communities were not as
460 strongly related to soil pH (fungal $r^2 = 0.67$ and 0.72 , and eukaryotic $r^2 = 0.73$ and 0.79 for the two sample
461 dates respectively, $p < 0.001$), and were more strongly related to above ground land-use than bacterial
462 communities (fungal $r^2 = 0.52$ and 0.57 , and eukaryotic $r^2 = 0.50$ and 0.42 , $p < 0.001$). As can be seen in
463 the fungal ordinations particularly, the forested sites formed a distinct cluster separate from the OP sites,
464 despite the large differences in soil acidity.

465

466 **3.4 Upscaling of N₂O fluxes to Sabah scale**

467 In an attempt to broadly upscale our findings, we calculated the annual soil N₂O emission for the Sabah
468 state based on the data from this study (Table 2), together with land cover areas estimates (Gaveau et al.,
469 2016). Nitrous oxide emissions calculated for the Sabah region showed a strong dependence on the
470 conversion of forest to OP plantations from 1973 to present day. By 2015, the total estimated N₂O
471 emissions from OP plantations were roughly 40% of total emissions, with 60% of the emissions from
472 forested areas, despite the OP area being less than 40% of the forest area. The Sabah scale median N₂O
473 emission estimate had increased from 7.6 Mt (95% confidence interval, -3.0-22.3 Mt) per year in 1973 to



474 11.4 Mt (0.2-28.6 Mt) per year in 2015. As the measured CH₄ fluxes were fluctuating around zero, the
475 changes in land-use also resulted in small changes of CH₄ flux rates over the 42-year period. Our median
476 results suggest that Sabah is a sink for CH₄ (4 Mt y⁻¹) throughout the time period presented.

477 **4 Discussion**

478 This study focussed on comparing GHG fluxes from different land-use types in the Tropics. Our data,
479 although not high frequency measurements, provide a comprehensive insight in the potential impact of
480 converting logged forests to OP plantations on GHG fluxes. The focus of this study is on N₂O, with
481 auxiliary measurements of CH₄ and soil respiration. To date only four studies published data of N₂O
482 emissions from OP plantations on mineral soil in Southeast Asia using the chamber method that included
483 measurements from a time period of longer than 6 months (Skiba et al., 2020). Only one of these studies
484 included measurements in Malaysia (Sakata et al., 2015). Globally tropical forests are the largest natural
485 source of N₂O (Werner et al., 2007). Therefore, the question is whether the N input to OP plantations with
486 lower organic matter (TC/TN content) compared to tropical forests (lots of organic matter input, warm,
487 humid), lead to larger N₂O emissions than forest. Although it has been recognised that N₂O emissions are
488 induced by N-fertiliser application in OP, when considering annual or long-term emissions from mineral
489 soil, these fertilisation patterns might not have a pronounced or clear effect (Kaupper et al., 2019). For
490 example, N-fertiliser induced N₂O fluxes comprised only 6-21% of the annual soil N₂O fluxes in OP
491 plantations in Sumatra, Indonesia (Hassler et al., 2017), the rest was due to other natural processes
492 occurring in the soil. Therefore, our study can be considered representative, particularly as measurements



493 were carried out over two years. All three land-use types (logged forest, oil palm and riparian) showed
494 positive N₂O fluxes albeit with a high variability.

495

496 On some occasions, our measured fluxes exceeded the range reported by Shizuka et al. (2005) of N₂O
497 emissions from OP plantations on mineral soil in Indonesia, ranging from ~1-29 μg m⁻² h⁻¹, by an order
498 of magnitude (maximum measured 350 μg m⁻² h⁻¹). The highest values reported by Shizuka et al. (2005)
499 were from young plantations, while the lowest were reported from older plantations. They suggested the
500 low N uptake of young plantations after fertiliser application and the fixation of N by the legume cover
501 crop could be the reason for the high emissions. On the other hand, the low emissions from older
502 plantations could result from higher N uptake by the OP and the absence of legume cover. In their study,
503 N₂O emissions were mainly determined by soil moisture (Ishizuka et al., 2005); which was not the case
504 here. Mean N₂O fluxes from a sandy soil in Malaysia were reported to range from 0.80 to 3.81 and 1.63
505 to 5.34 μg N m⁻² h⁻¹ in the wet and dry seasons, respectively (Sakata et al., 2015). This was lower than
506 from a sandy loam soil in Indonesia (27.4 to 89.7 and 6.27 to 19.1 μg N m⁻² h⁻¹ in the wet and dry seasons,
507 respectively) (Sakata et al., 2015). Despite the limited number of measurements in OP plantations on
508 mineral soils and the high variability of results, emissions seem to generally be higher in the early years
509 of the OP plantations (Pardon et al., 2016a). This is not necessarily reflected in our data, as the OP2
510 (young) and OP12 sites (older) showed higher fluxes than the OP7 (medium age) site; though with a
511 lifespan of up to 30 years, all plantations measured in this study can still be regarded as immature. As in
512 our study, Aini et al. (2015) also found no differences in N₂O fluxes in the wet and dry months with fluxes



513 ranging from 0.08 to 53 $\mu\text{g N m}^{-2} \text{h}^{-1}$. The range of our measured fluxes exceeded those of these previously
514 published studies. However, it is difficult to generalise, as variability appeared to be high in all studies.

515

516 Our measured N_2O fluxes from the riparian area were similar to those measured in the OP plantation, as
517 soil properties were more similar to OP than logged forest. There is currently a knowledge gap on GHG
518 emissions from riparian buffers (Luke et al., 2019) and more studies are needed to evaluate the
519 effectiveness in terms of nutrient retention and potential GHG mitigation of such buffers. A previously
520 published study from Peninsula Malaysia reported mean N_2O emission rates from logged tropical forest
521 sites ranging from 17.7 to 92.0 $\mu\text{g m}^{-2} \text{h}^{-1} \text{N}_2\text{O-N}$ which was significantly larger than from their measured
522 unlogged sites (Yashiro et al., 2008). Even though the range of our measured fluxes from logged forest
523 sites was wider, it is broadly in the same order of magnitude ($13.9 \pm 171 \mu\text{g m}^{-2} \text{h}^{-1} \text{N}_2\text{O-N}$).

524

525 As often the case with GHG studies, the variation in the measured GHG fluxes could not be explained
526 with certainty by any of the measured soil parameters. Our sampling frequency was not high enough to
527 investigate, for example, emission rates after fertiliser application in the OP plantations and besides, this
528 was not the aim of our study. The wide ranges we measured for soil mineral N concentrations and N_2O
529 fluxes were likely due to the spatial and temporal variability of the fertiliser application, as the slow
530 release fertiliser bags were randomly placed around the trees, and with time, the fertiliser release rate
531 slowed down. Apart from no strong correlations with single environmental factors, multiple regression
532 and mixed models were only able to explain around 17% of the variance including multiple measured



533 parameters. However, applying the Bayesian method, the posterior probability density of the effect of
534 land-use on N₂O flux confirmed that fluxes from the OP plantations were evidently higher than those
535 from the forests (the area of the OP curve does not overlap with the forest curve), with the riparian zone
536 being intermediate (mean fluxes 13.9 (95 % CI: -6.3 to 41.5) $\mu\text{g m}^{-2} \text{h}^{-1}$ for logged forests, 46.2 (18.4 392
537 to 97.5) $\mu\text{g m}^{-2} \text{h}^{-1}$ for OP and 31.8 (-6.3 to 130.0) $\mu\text{g m}^{-2} \text{h}^{-1}$ for the riparian area).

538

539 Agricultural soils such as OP soils can be methane sinks, with uptake rates usually being lower than in
540 forest soils (Hassler et al., 2015) which could also be seen in our data with logged forest showing higher
541 uptake rates but at the same time also showing the highest emission rates. However, we did not see the
542 seasonal cycle reported in Hassler et al., (2015) from Indonesia and generally differences between all
543 three land-uses (logged forest, oil palm and riparian) were small. The lack of seasonal variability seen in
544 our study might be due to the fact that dry and wet seasons are not as pronounced in Sabah as in other
545 tropical regions (Kerdraon et al., 2020) and that temperature is fairly constant throughout the year.

546

547 Higher soil respiration (sum of heterotrophic and autotrophic respiration) is often considered as a sign of
548 good soil health, it reflects the capacity of soil to support soil life including microorganisms and crops.
549 Heterotrophic soil respiration defines the level of microbial activity, soil organic matter content and its
550 decomposition whilst autotrophic respiration is the metabolism of organic matter by plants. In a recently
551 published study investigating litter decomposition, soil respiration fluxes in Sabah (also in the SAFE area)
552 were higher from forest than OP (Kerdraon et al., 2020). This was also the general trend in our study



553 despite the high variability of all measured fluxes. Litter input in our plots was larger in the logged forest
554 plots and riparian reserve than the OP. In litter decomposition experiments, in both Borneo and Panama,
555 litter input was more important than litter type, which stresses the importance of the amount of
556 aboveground litter for soil processes in general, especially in disturbed habitats or forest converted to
557 plantations (Kerdraon et al., 2020).

558

559 Analyses of soil microbial communities with different assays targeting different microbial components,
560 revealed strong influences of soil properties such as pH, but also highlighted that fungal and eukaryotic
561 communities were more affected by management and land-use than bacteria. Soil pH is known to have
562 an impact on soil microbial community in the Tropics (Kaupper et al., 2019; Tripathi et al., 2012) which
563 may explain the very different bacterial communities in logged forest B with the lowest measured pH of
564 all our sites. Typically, C and N availability or generally soil fertility is known to decrease after
565 deforestation (Allen et al., 2015; Hassler et al., 2017; Hassler et al., 2015; Kaupper et al., 2019), this is
566 also reflected in our data (Table 1), especially the very low total N values in all OP plantations. Nutrient
567 input through litter is higher in the forest than OP plantations and consistently replenished (Guillaume et
568 al., 2015). Therefore, for microorganisms, OP plantations represent a nutrient deprived environment
569 (Kaupper et al., 2019). Low total C input can also limit the methanotrophic population size and hence
570 limit CH₄ uptake (Krause et al., 2012). Lower N in OP soil has also shown to limit CH₄ uptake when
571 compared with forest soil (Hassler et al., 2015). Exactly how shifts in C and N after converting forest to
572 OP may affect processes involved in N₂O and CH₄ fluxes remains highly uncertain (Kaupper et al., 2019).



573 On mineral soil, changes in bulk density after conversion from forest to plantation are often marginal
574 (Aini et al., 2015; Chiti et al., 2014), however in our study we did see a distinct difference between logged
575 forest and OP soil (Table 1), which was likely due to the higher organic matter content in the logged forest
576 soil.

577

578 We found distinct differences of microbial communities in the different land-uses. In a recently published
579 study of a natural rainforest and an OP plantation in Sabah, bacterial community diversity (richness and
580 evenness) was comparable or even slightly higher in the OP site (Tin et al., 2018). Also, Kaupper et al.
581 (2019) have suggested that microbial biodiversity loss occurs soon after clearance and that bacterial
582 diversity might either be resilient to the change or changes cannot be detected after a sufficient recovery
583 period (>8 years) after deforestation (Kaupper et al., 2019). Agricultural OP soil has previously been
584 found to be more functionally diverse compared to forest soil (Mendes et al., 2015; Tripathi et al., 2016)
585 while microbial functioning in forest soil appears to be dependent on microbial abundance rather than
586 diversity (Mendes et al., 2015). Reason for this could be that in agricultural soils (i.e. OP plantations)
587 there is a need for functional diversity in order to maintain a sufficient level of idleness for continued
588 functioning under stress events such as deforestation and soil management. Despite these few recent
589 studies on microbial communities, the link to processes leading to GHG fluxes has not been made
590 (Kaupper et al., 2019), hence predictions on the impact of land-use change are difficult to make. Despite
591 our data showing land-use and soil property effect on components of the microbial community, inclusion
592 of derived community metrics in models to predict fluxes did not improve fits; it is possible that a more



593 specific focus on relevant functional gene abundances will yield greater predictive ability. In a laboratory
594 incubation study that used soil from some of these field study sites, it was found that both logged forest
595 and OP soil had the same potential for substantial N₂O fluxes under laboratory conditions (Drewer et al.,
596 2020). However, under these controlled conditions, riparian reserve soil had negligible N₂O fluxes, which
597 is in contrast to the fluxes measured in the field. The same study also concluded that despite the high
598 variability found amongst replicates, the main contribution to N₂O emissions came from proteobacterial
599 *nirS* and *AniA-nirK* containing denitrifiers and archaeal ammonia oxidizers (Drewer et al., 2020). The
600 conversion of forest to monoculture plantations is a big threat to ecosystem functioning (Tripathi et al.,
601 2016), yet we are still missing data on microbial communities to make accurate predictions.

602

603 Plantation management, for example returning palm fronds and empty fruit bunches to the plantation soil,
604 will likely change nutrient cycling (Pardon et al., 2017) and therefore microbial composition. Presence
605 of, for example, leaf litter as a source of organic matter is essential to maintain soil processes (Kerdraon
606 et al., 2020). It is vital to understand underlying longer-term processes that ultimately might regulate
607 GHG fluxes to be able to develop GHG mitigation strategies. More environmentally friendly plantation
608 management would likely help with maintaining ecosystem functioning and reduce GHG emissions.

609

610 In an attempt to broadly upscale our findings, we calculated the annual soil N₂O emission for the Sabah
611 state based on the data from this study (Table 2), together with land cover areas estimates (Gaveau et al.,
612 2016). The Sabah scale median N₂O emission estimate had increased from 7.6 Mt per year in 1973 to



613 11.4 Mt per year in 2015. However, this change is small considering the associated uncertainties,
614 demonstrated by the interquartile range, -3.0-22.3 Mt per year in 1973 and 0.2-28.6 Mt per year in 2015.
615 The changes in land-use resulted in small changes of CH₄ flux rates over the 42-year period. Our median
616 results suggest that Sabah is a sink for CH₄ (4 Mt y⁻¹) throughout the time period presented. There was a
617 slight decrease to the interquartile range of our estimate as more land was converted to OP plantation,
618 suggesting that the strength of the sink decreased. However, this is much lower than the uncertainty
619 associated with this analysis, hence; it is difficult to draw strong conclusions.

620 **5 Conclusions**

621 N₂O emission rates in Sabah on mineral soil were higher from OP than logged forest over a two-year
622 study with N₂O emission rates from riparian intermediate. Mean CH₄ fluxes were low with very high
623 variability, showed no clear trend and the highest range of fluxes was measured in logged forests. Fungal
624 and eukaryotic communities were related to management whilst bacterial communities were strongly
625 affected by soil pH, which might have masked any management impacts. Mixed models and multiple
626 regression analysis could only explain 17% of the variation in the measured N₂O fluxes, 3% of the CH₄
627 fluxes and 25% of soil respiration, despite the large number of measured abiotic and biotic parameters.
628 This is not uncommon for GHG fluxes, but demonstrates that many more studies, ideally at high temporal
629 and spatial resolution, are required to inform on the impact of land-use and climate change on GHG
630 fluxes. Scaling up measured N₂O fluxes to Sabah using land areas for forest and OP (Gaveau et al., 2016)
631 imply that the emissions have increased over the last 42 years, with the proportion of emissions from OP



632 plantations increasing in comparison to the emissions from forests. Using the range of measured fluxes
633 with mean and interquartile ranges highlights the large uncertainties still associated with these emission
634 estimates, despite having almost 700 individual data points over two years. For CH₄, the picture is even
635 more uncertain. More studies on GHG fluxes from tropical forests and OP plantations on mineral soils
636 (including experiments deriving N₂O emission factors) are needed to reduce the uncertainty of their
637 emission rates. Furthermore, the impact of current management systems and future potentially more
638 environmentally friendly plantation management needs to be investigated in order to predict how to
639 maintain ecosystem function and biodiversity which could have a positive impact on reducing GHG
640 emissions.



641 **Data availability**

642 Drewer, Julia, Leduning, Melissa, Sentian, Justin, & Skiba, Ute. (2019). Soil greenhouse gas fluxes and
643 associated parameters from forest and oil palm in the SAFE landscape [Data set]. Zenodo.

644 <http://doi.org/10.5281/zenodo.3258117>

645

646 **Author contributions**

647 JD&US designed the project, ML carried out field measurements with help of JD&US and JS as local
648 collaborator. RG&TG carried out microbial analysis. PL carried out statistical analysis. NC assisted with
649 data analysis. ECP&GH carried out upscaling, NM supervised soil parameter analysis. JD wrote the
650 manuscript with contributions from all co-authors.

651

652 **Competing interests**

653 No conflict of interest to declare

654

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860 **Tables and Figures**

861 **Table 1.** Soil physicochemical parameters: pH (mean of three sampling occasions and replicate chambers
 862 at each site); bulk density (mean of replicate chambers at each site from one sampling occasion); total C
 863 and total N in soil from the top 1-10 cm and leaf litter in the chambers (from replicate chambers on one
 864 sampling occasion), from the different sites (LF (n=8), B (n=8), E (n=8) = logged forest, OP2 (n=8), OP7
 865 (n=12), OP12 (n=8) = oil palm, RR (n=4) = riparian reserve).

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site	pH		bulk density [g cm ⁻³]		soil total N [%]		soil total C [%]		C/N (soil)		Total litter dry mass [g]		litter total N [%]		litter total C [%]	
	mean	sd	mean	sd	mean	sd	mean	sd	mean	sd	mean	sd	mean	sd	mean	sd
LF	6.14	0.50	0.80	0.16	0.24	0.14	3.21	2.04	14.4	4.97	53	18.18	1.76	0.39	36.44	6.82
B	3.65	0.44	0.80	0.11	0.30	0.07	4.65	1.23	15.5	1.47	114	51.97	1.51	0.31	33.78	7.33
E	6.38	0.67	0.84	0.21	0.38	0.26	6.40	6.72	13.8	5.44	92	41.38	1.82	0.15	40.01	3.88
OP2	4.54	0.21	1.22	0.12	0.05	0.02	0.70	0.21	14.0	1.81	53	70.54	1.78	0.28	40.62	5.88
OP7	4.71	0.22	1.28	0.18	0.07	0.05	0.97	0.47	15.2	4.18	19*	N/A	1.54	N/A	31.99	N/A
OP12	4.60	0.14	1.27	0.07	0.08	0.03	0.72	0.15	9.3	2.34	N/A	N/A	N/A	N/A	N/A	N/A
RR	5.77	0.55	1.25	0.10	0.14	0.06	1.18	0.32	9.6	3.61	17	3.00	1.78	0.28	40.62	5.88

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868 *only one of the OP7 chambers had litter present

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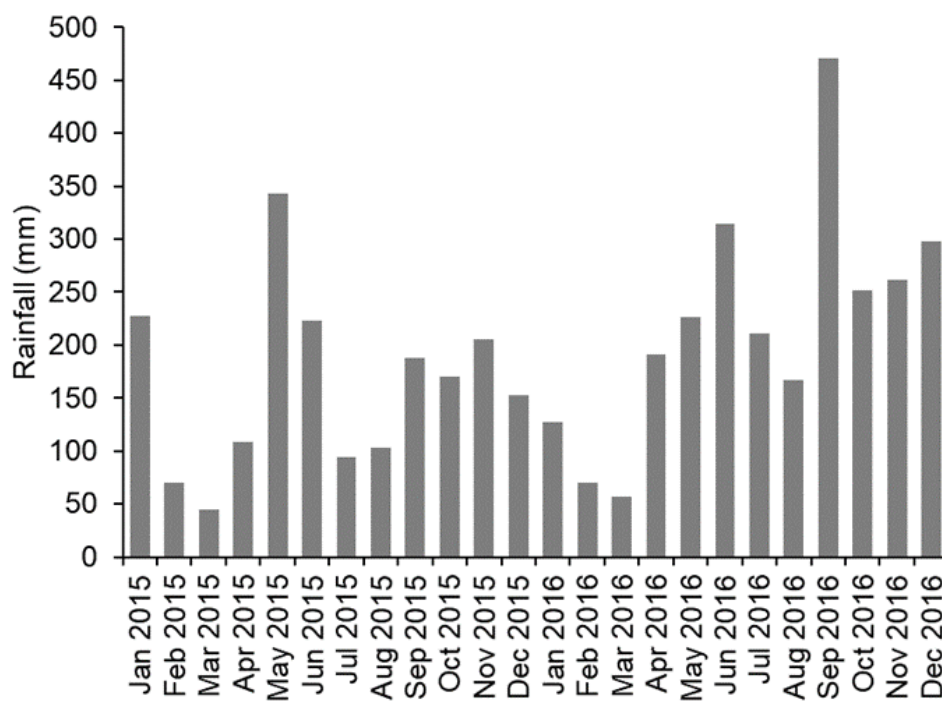
870 **Table 2.** Greenhouse gas fluxes (N_2O-N , CH_4-C , soil respiration CO_2-C) and soil mineral nitrogen (NH_4-
 871 N and NO_3-N) averaged over the entire measurement period (January 2015 – November 2016) by land-
 872 use. N = number of individual data points, sd = standard deviation; forest = logged forest, OP = oil palm,
 873 RR = riparian reserve.

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<i>Variable</i>	<i>Land-use</i>	<i>N</i>	<i>Mean</i>	<i>SD</i>	<i>Median</i>
N_2O-N ($\mu g m^{-2} h^{-1}$)	forest	286	13.87	171.49	13.90
	OP	335	46.20	166.35	45.84
	RR	48	31.83	220.40	30.86
CH_4-C ($\mu g m^{-2} h^{-1}$)	forest	216	2.20	48.34	-5.63
	OP	251	-2.57	17.18	-3.00
	RR	36	1.27	12.60	-0.38
CO_2-C ($mg m^{-2} h^{-1}$)	forest	288	137.39	94.63	115.35
	OP	336	93.30	69.65	75.55
	RR	48	157.70	105.80	142.60
NH_4-N $mg g^{-1}$	forest	288	3.92	5.41	2.85
	OP	336	7.99	22.72	2.50
	RR	48	4.50	5.40	2.50
NO_3-N $mg g^{-1}$	forest	288	5.30	5.28	3.40
	OP	336	6.32	18.16	1.40
	RR	48	2.25	4.19	1.35

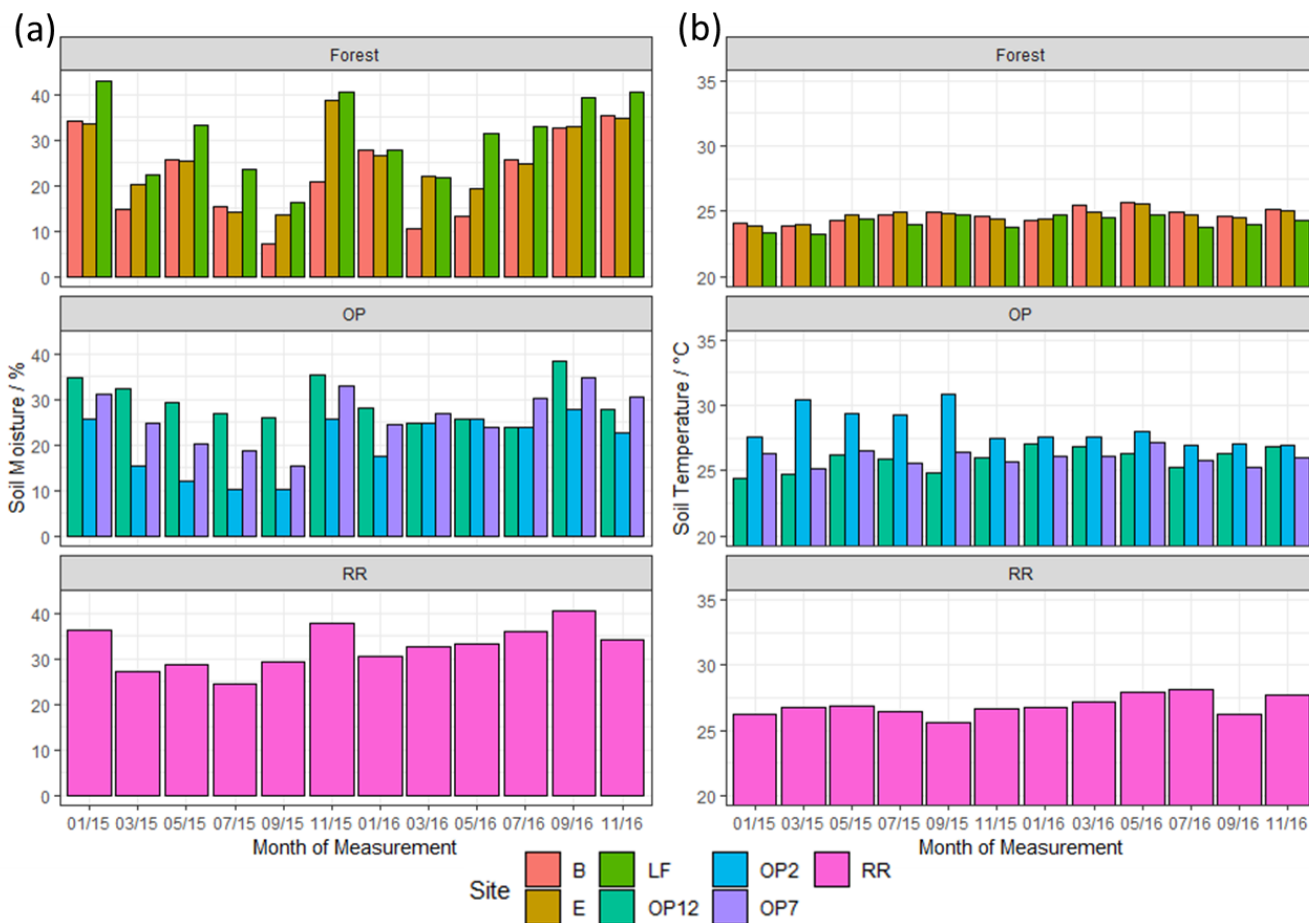
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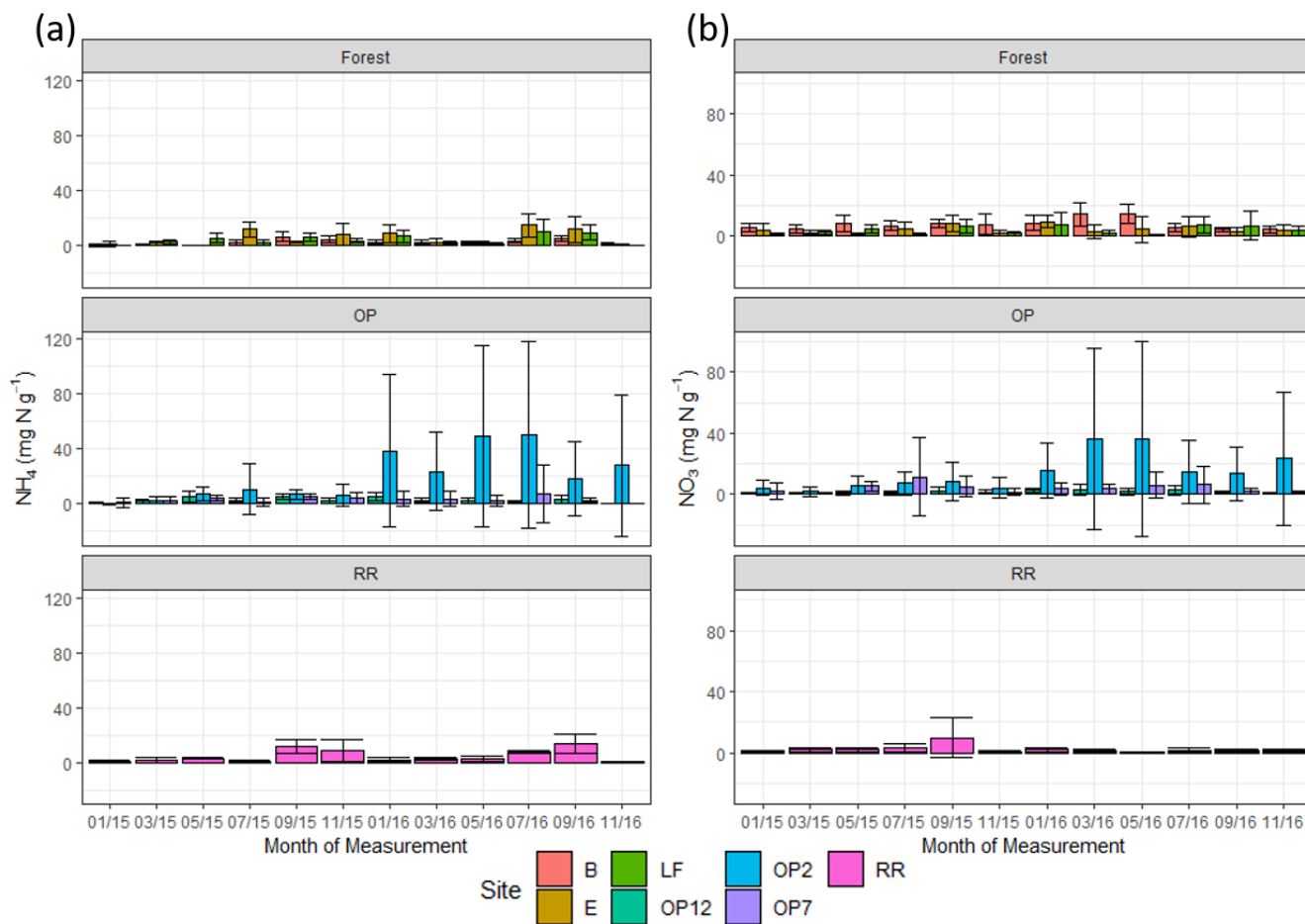
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878 **Figure 1.** Monthly rainfall (mm) in the SAFE area in 2015 and 2016 (R. Walsh).



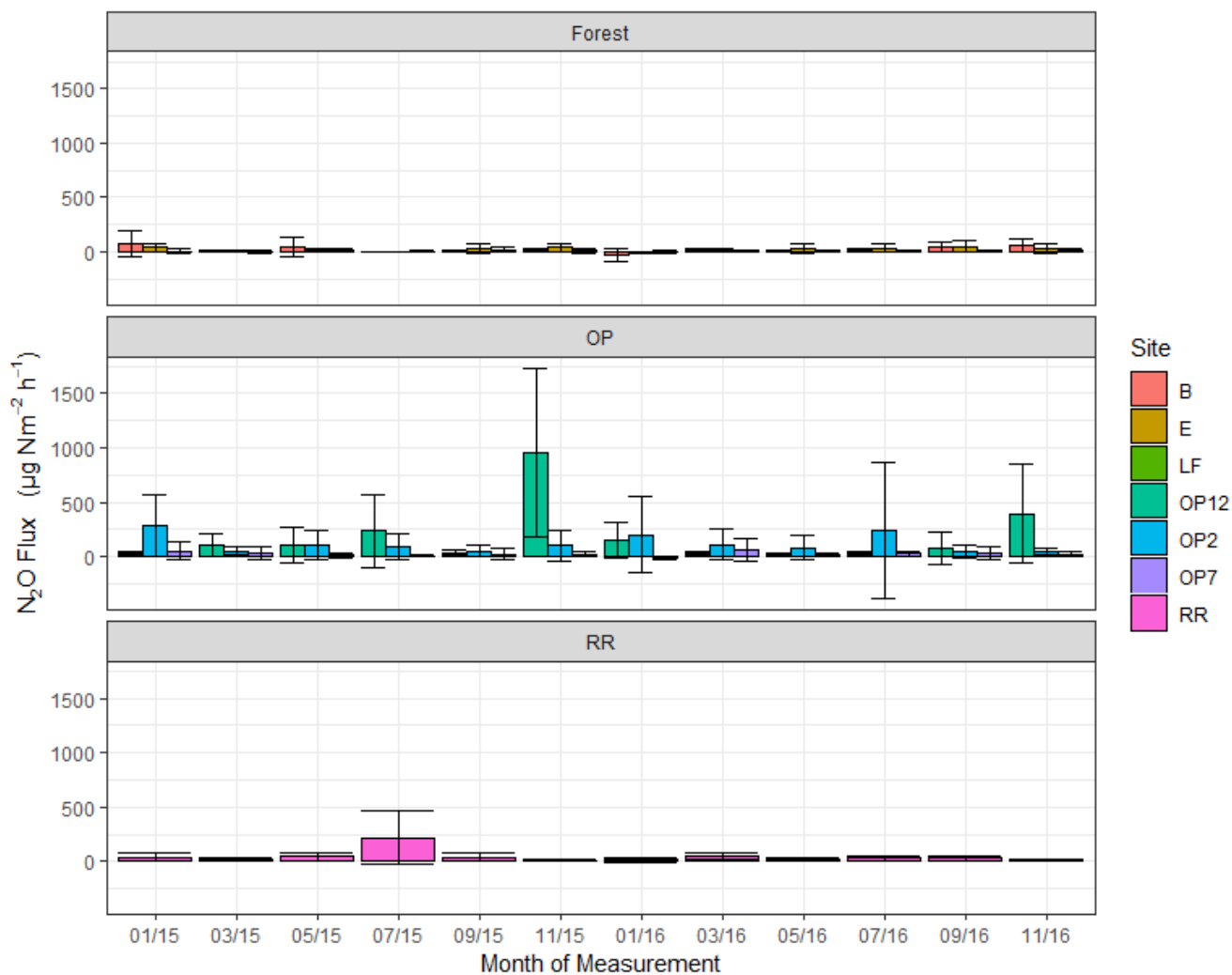
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880 **Figure 2.** Barplots of mean volumetric soil moisture (a) and mean soil temperature (b) from January 2015
 881 - November 2016, every two months: (upper panel: B, E, LF = logged forests, middle panel: OP12, OP2,
 882 OP7 = oil palm plantations, bottom panel: RR = riparian reserve).



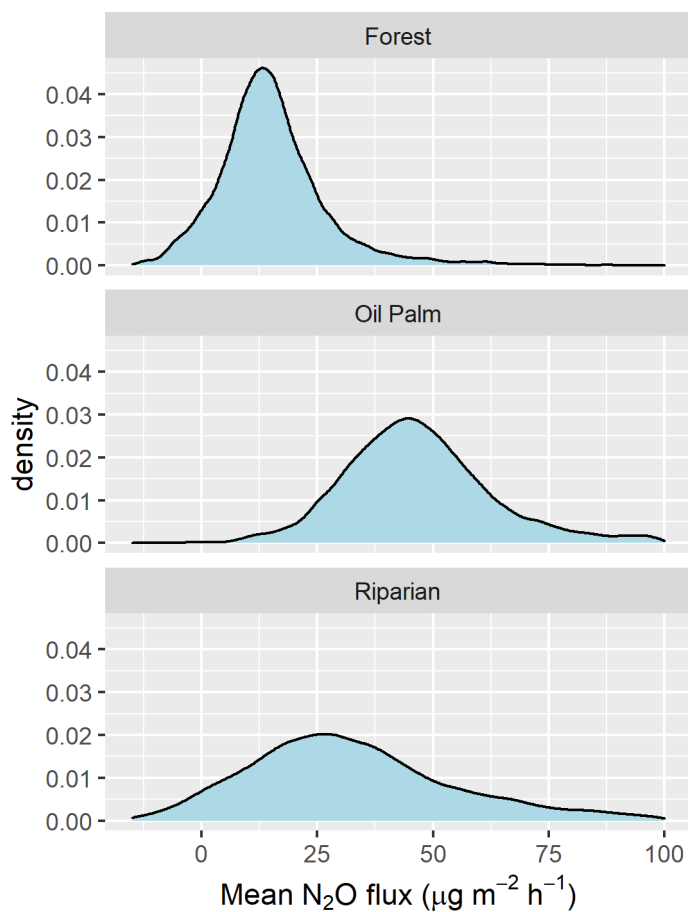
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884 **Figure 3.** Mean mineral N as KCl extractable NH_4^+ (a) and NO_3^- (b) from January 2015 - November
 885 2016, every two months (upper panel: B, E, LF = logged forests, middle panel: OP12, OP2, OP7 = oil
 886 palm plantations, bottom panel: RR = riparian reserve). Error bars represent standard deviation of the
 887 samples around the mean.



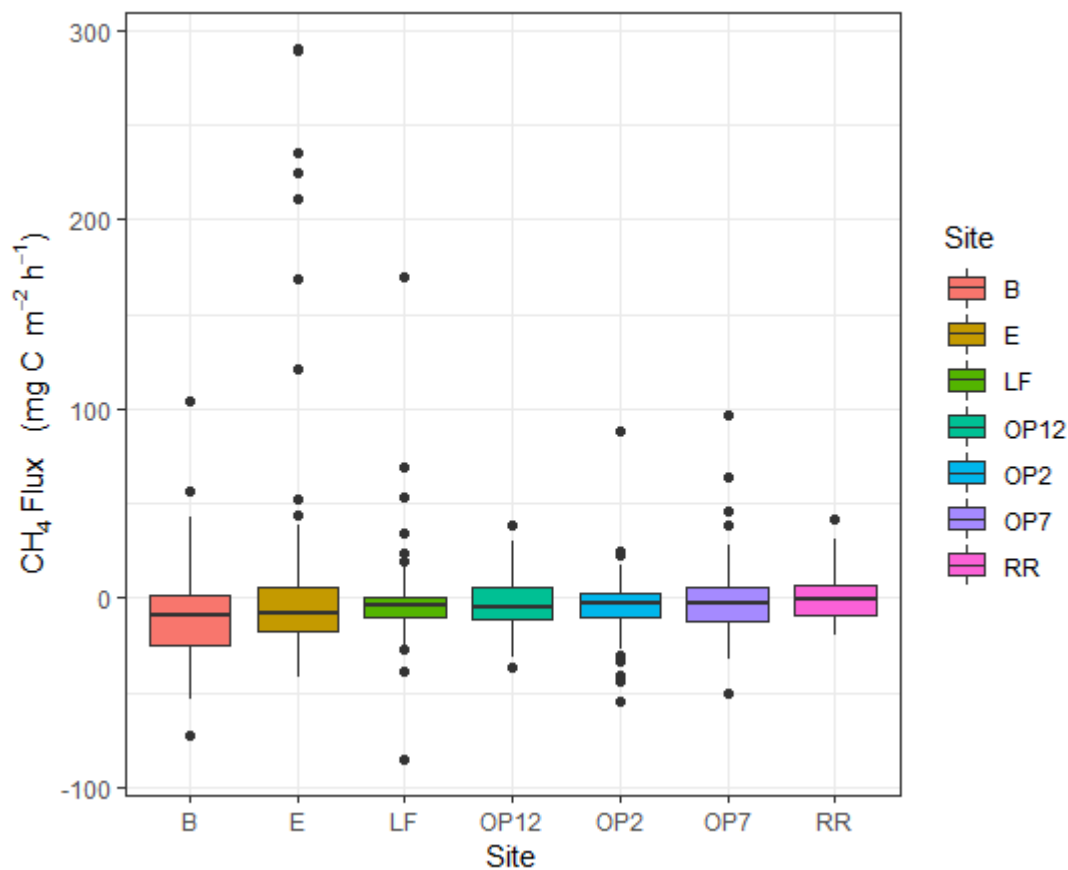
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889 **Figure 4. a)** Nitrous oxide (N₂O-N) fluxes in $\mu\text{g m}^{-2} \text{h}^{-1}$ from January 2015 - November 2016, every two
890 months (upper panel: B, E, LF = logged forests, middle panel: OP12, OP2, OP7 = oil palm plantations,
891 bottom panel: RR = riparian reserve). Bars are mean for each site and error bars are standard deviation of
892 number of chambers per site.



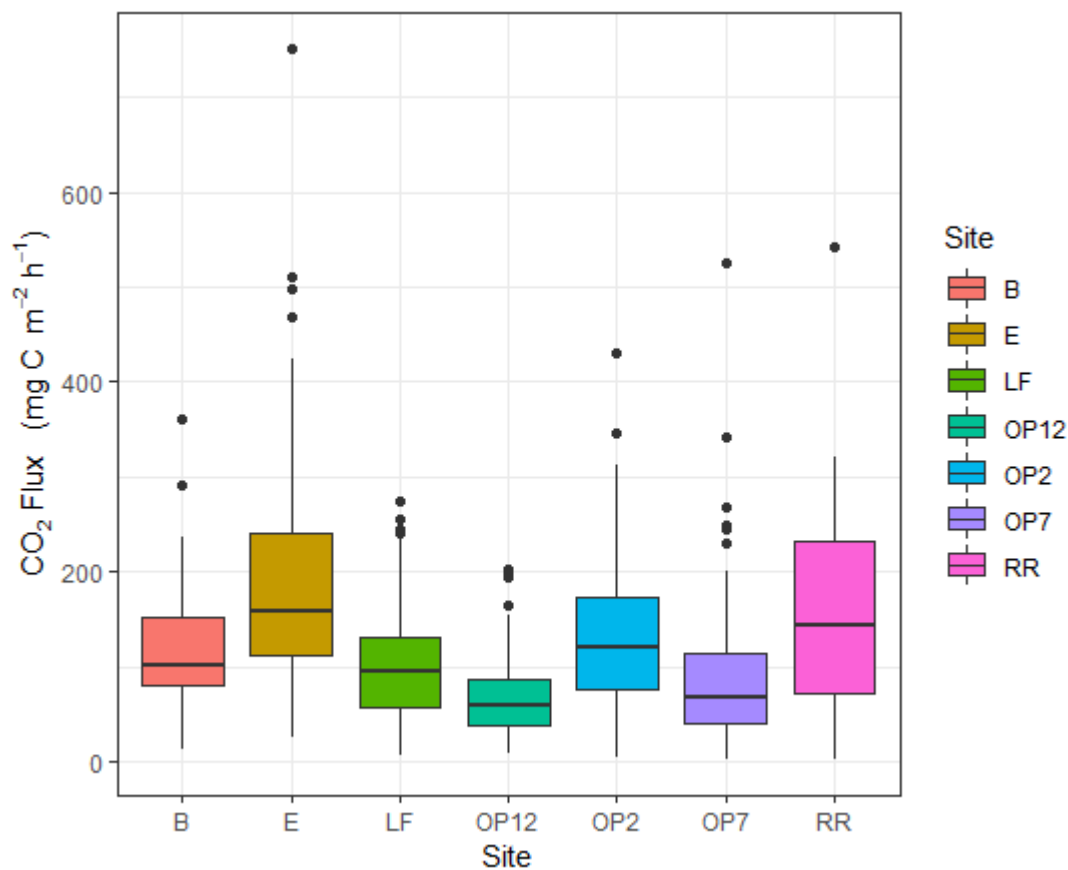
893

894 **Figure 4. b)** Posterior probability density of the mean nitrous oxide flux from each land-use, estimated
895 by the Bayesian GLMM described in the text.



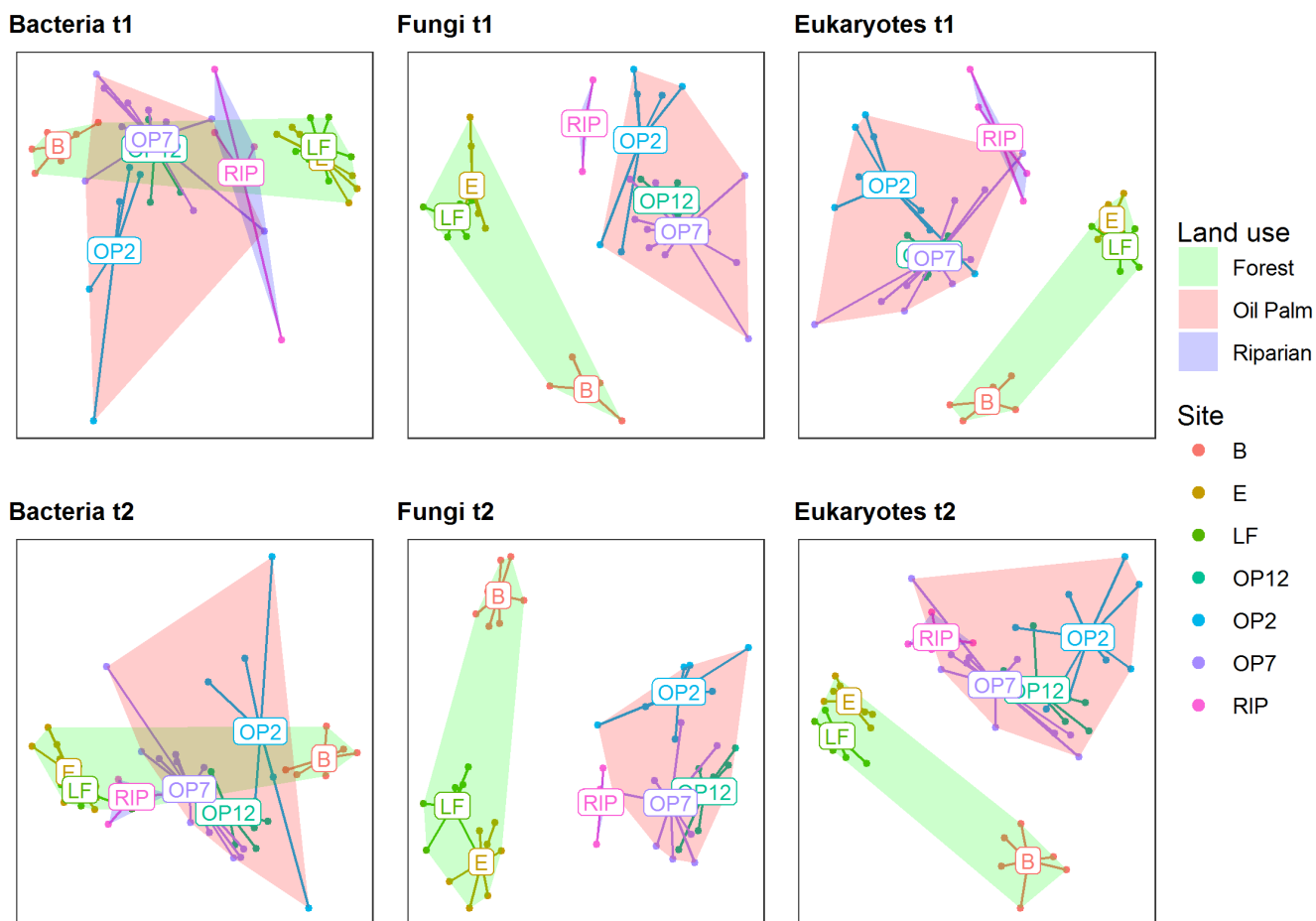
896

897 **Figure 5.** Methane ($\text{CH}_4\text{-C}$) fluxes in $\mu\text{g m}^{-2} \text{h}^{-1}$ from the different sites from January 2015 - November
898 2016, every two months (B, E, LF = logged forests, OP12, OP2, OP7 = oil palm plantations, RR = riparian
899 reserve). The ends of the box are the upper and lower quartiles, so the box spans the interquartile range.
900 The median is marked by a horizontal line inside the box. The whiskers are the two lines outside the box
901 that extend to the highest and lowest observations with outliers marked with an asterisk (*).



902

903 **Figure 6.** Soil respiration ($\text{CO}_2\text{-C}$) fluxes in $\text{mg m}^{-2} \text{h}^{-1}$ from January 2015 - November 2016, every two
904 months (B, E, LF = logged forests, OP12, OP2, OP7 = oil palm plantations, RR = riparian reserve). The
905 ends of the box are the upper and lower quartiles, so the box spans the interquartile range. The median is
906 marked by a horizontal line inside the box. The whiskers are the two lines outside the box that extend to
907 the highest and lowest observations with outliers marked with an asterisk (*).



908

909 **Figure 7.** 2D Non metric multidimensional scaling ordination plots of bacteria, fungal and eukaryotic
910 communities from two sample dates March 2016 (upper panel, t1) and November 2016 (lower panel,
911 t2). Coloured points designate replicates from each site (B, E, LF = logged forests, OP12, OP2, OP7 =
912 oil palm plantations, RIP = riparian reserve), as indicated in the legend with additional site centroids
913 denoted on the plots. In addition, hulls indicate broad land-use categories as indicated in the legend.

914

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