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1 Carbon concentration declines with decay class in tropical forest woody debris

2

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19 **Abstract**

20 Carbon stored in woody debris is a key carbon pool in forest ecosystems. The most
21 widely-used method to convert woody debris volume to carbon is by first multiplying
22 field-measured volume with wood density to obtain necromass, and then assuming that
23 a fixed proportion (often 50%) of the necromass is carbon. However, this crucial
24 assumption is rarely tested directly, especially in the tropics. The aim of this study is to
25 verify the field carbon concentration values of living trees and woody debris in two
26 distinct tropical forests in Taiwan. Wood from living trees and woody debris across all
27 five decay classes was sampled to measure density and carbon concentrations. We
28 found that both wood density and carbon concentration (carbon mass / total mass)
29 declined significantly with the decay class of the wood. Mean (\pm SE) carbon
30 concentration values for living trees were $44.6 \pm 0.1\%$, while for decay classes one to
31 five they were respectively $41.1 \pm 1.4\%$, $41.4 \pm 1.0\%$, $37.7 \pm 1.3\%$, $30.5 \pm 2.0\%$, and
32 $19.6 \pm 2.2\%$. Total necromass carbon stock was low, only $3.33 \pm 0.55 \text{ Mg C ha}^{-1}$ in the
33 windward forest (Lanjenchi) and $4.65 \pm 1.63 \text{ Mg C ha}^{-1}$ in the lowland forest
34 (Nanjenshan). Applying the conventional 50% necromass carbon fraction value would
35 cause a substantial overestimate of the carbon stocks in woody debris of between 17%
36 and 36%, or about 1 Mg of carbon per hectare. The decline in carbon concentration and
37 the increase of variances in the heavily decayed class suggest that in high-diversity
38 tropical forests there are diverse decomposition trajectories and that assuming a fixed
39 carbon fraction across woody pieces is not justified. Our work reveals the need to
40 consider site-specific and decay class-specific carbon concentrations in order to
41 accurately estimate carbon stocks and fluxes in forest ecosystems. If the marked decline
42 in carbon content with necromass decay is typical of tropical forests, the dead wood
43 carbon pool in the biome needs revision and is likely to be overestimated.

44

45 Keywords: Carbon content, Decomposition, Necromass, Woody debris, Specific
46 gravity, Tropical forest

47

48 **1 Introduction**

49 Natural forest ecosystems may help mitigate the increasing atmospheric carbon
50 concentration caused by human activities (Malhi et al., 1999). Therefore, many studies
51 have tried to estimate the carbon stocks and fluxes in forest ecosystems to evaluate their
52 dynamics and carbon balance (e.g., Brienen et al., 2015; Rice et al., 2004; Saner et al.,
53 2012; Wilcke et al., 2005). The major carbon pools in forest ecosystems include
54 biomass (living trees), necromass (woody debris), and soil organic matter (Saner et al.,
55 2012). Although necromass accounts for a smaller proportion (6% to 25%) of the
56 vegetative mass pools than biomass, neglecting the carbon store and fluxes associated
57 with woody debris can lead to inaccuracies and greater uncertainty when attempting to
58 estimate the whole carbon balance in forest ecosystems (Chao et al., 2009; Nascimento
59 and Laurance, 2002; Rice et al., 2004).

60

61 Many woody debris studies inventoried volumes and mass of woody debris, but not
62 carbon concentration (Russell et al., 2015). Carbon concentration (also known as
63 carbon fraction or carbon content; the proportion of carbon per unit dry mass) is in fact
64 a rarely studied variable both for living trees (Martin and Thomas, 2011; Thomas and
65 Martin, 2012) and woody debris (Russell et al., 2015). When no field data are available,
66 the conventional approach is assuming that a fixed value, often 50%, of dry mass is
67 carbon for living trees (e.g. Brienen et al., 2015; Houghton, 2005), woody debris (e.g.
68 Chao et al., 2009; Coomes et al., 2002), or for both living and dead mass (e.g. Latte et

69 al., 2013; Rice et al., 2004).

70

71 Some field-based studies have shown that carbon concentration can vary significantly
72 for living trees (Elias and Potvin, 2003). For example, a recent review showed that
73 carbon concentration of living trees can range from 41.9 to 51.6% in tropical species,
74 45.7 to 60.7% in subtropical and Mediterranean, and 43.4 to 55.6% in temperate and
75 boreal species (Thomas and Martin, 2012). The Intergovernmental Panel on Climate
76 Change (IPCC) also recommended that when forest-type-specific carbon concentration
77 are not available, the value 47% as carbon should be used for tropical rainforests, in
78 order to estimate national carbon storage and carbon emissions (IPCC, 2006). Therefore,
79 the use of 50% as carbon concentration may be inappropriate, and may introduce errors
80 of more than 10% into tropical forest biomass carbon estimates (Elias and Potvin, 2003).
81 Thus, precise and large-scale estimates of forest carbon content cannot be achieved
82 without fine-scaled and forest-type-specific carbon concentration values (IPCC, 2006).

83

84 The carbon concentration of woody debris also needs to be inventoried (Harmon et al.,
85 2013; Russell et al., 2015; Weggler et al., 2012). There is yet no consensus about the
86 relationships between carbon concentration and decay classes of woody debris for at
87 least two reasons. First, decay classes of woody debris vary study-to-study. Classes are
88 subjectively defined by researchers in the field, generally based on morphological traits
89 and hardness of samples (Harmon et al., 1986; Russell et al., 2015). The commonly
90 used number of decay class is a five-class system, but it can range from two to eight
91 classes, depending on the researcher interest (Harmon et al., 1986; Russell et al., 2015).
92 The general rule is that the less the structural integrity of woody debris, the higher the
93 decay classes of the samples. Second, based on the few studies which have reported

94 carbon concentration among decay classes in woody debris, their results are
95 inconsistent, and have variable sample size. For example, in temperate and boreal forest
96 studies, some found that the concentration barely changes with decay classes (Mäkinen
97 et al., 2006; Weggler et al., 2012). However, one study did find that carbon
98 concentration per unit dry mass can be low for the highly decomposed samples
99 (Carmona et al., 2002). In contrast, another found a significant increase in carbon
100 concentration for gymnosperms with increasing decay class (Harmon et al., 2013).
101 Based on our review, only four studies have attempted to examine the carbon
102 concentration of woody debris in tropical forests (Clark et al., 2002; Iwashita et al.,
103 2013; Meriem et al., 2016; Wilcke et al., 2005). These suggest either similar carbon
104 concentrations among decay classes, ranging from 40.0 to 47.9% (Iwashita et al., 2013;
105 Meriem et al., 2016; Wilcke et al., 2005), or slight declines with decay class (Clark et
106 al., 2002). The sample sizes of these tropical studies ranged from 16 (Wilcke et al.,
107 2005) to 261 (Meriem et al., 2016) per study plot. As necromass is one of the important
108 carbon pools in tropical forests (Chao et al., 2009), and one which may potentially be
109 increasing as mortality rates increase with drought frequency (Brienen et al., 2015), it
110 is critical to quantify and understand variations in carbon concentration both for living
111 trees and woody debris in tropical forests.

112

113 Here, we investigate the wood density and carbon concentration values of woody debris
114 among decay classes in tropical forests in Taiwan, as a contribution to improve the
115 accuracy of carbon stocks and flux estimation in tropical forest ecosystems. Total
116 necromass of two distinct forest types was measured in order to estimate the carbon
117 stocks in these forests. We aimed to uncover patterns of carbon concentration change
118 along the woody decomposition spectrum, by evaluating wood density and carbon

119 concentration among living trees and woody debris within the same forests. We also
120 aimed to sample at sufficient intensity to make robust conclusions about the direction
121 of relationship, if any, between carbon fraction and woody decay. Other elements, e.g.
122 nitrogen and hydrogen, were also measured in order to have an overview of chemical
123 components in our samples.

124

125 **2 Methods**

126 2.1 Study sites

127 The study sites are located in the Nanjenshan Reserve, Kenting National Park, Taiwan.
128 The mean temperature is 22.7 °C and mean annual rainfall ranges from 3252 mm in the
129 lowland forests to 3989 mm on windward mountain summit in the reserve (Chao et al.,
130 2010b). Soils are classified as Typic Paleudults, characterised by highly weathering
131 pedogenesis and relatively low cation concentration in the slopes facing the northeast
132 monsoon wind (Chen et al., 1997). Several Forest Dynamics Plots were established
133 since 1989 in order to monitor the ecology of the forest ecosystems in this reserve (Chao
134 et al., 2007; Chao et al., 2010b). We collected samples of living trees and woody debris
135 in two forest types: one is a tropical lowland windswept evergreen dwarf forest
136 (Lanjenchi Plot; 5.88 ha), and the other is a tropical lowland evergreen broad-leaved
137 forests (Nanjenshan Plot I and Nanjenshan Plot II; 2.1 ha and 0.64 ha, respectively)
138 (Chao et al., 2010b). The definition of forest types followed Taiwan Forestry Bureau
139 (2011). Lanjenchi Plot suffers from wind of northeast monsoon in winters and its
140 dominant species are *Illicium arborescens*, *Castanopsis cuspidate* var. *carlesii*, and
141 *Schefflera octophylla* (Chao et al., 2010b). The forest canopy height varied from 3 m at
142 the windward summit to 15 m in valley (Chao et al., 2010b). Both Nanjenshan Plots I
143 and II are in a northeast monsoon-sheltered valley about 3 km away from the Lanjenchi

144 Plot, and their dominant species are *Ficus benjamina*, *Psychotria rubra*, and *Dysoxylum*
145 *hongkongense* (Chao et al., 2010b). The forest canopy height is 15 to 20 m (Chao et al.,
146 2010b). Samples collected from Nanjenshan Plots I and II were treated from the same
147 forest as the plots were floristically and structurally similar to each other (Chao et al.,
148 2010a; Chao et al., 2010b). Therefore, hereafter we denote the samples collected in
149 Nanjenshan Plots I and II simply as Nanjenshan Plots. Typhoons in summer are the
150 dominant disturbance type for both forests. For detailed vegetation composition please
151 refer to Chao et al. (2010b).

152

153 2.2 Wood sample collection and property measurements

154 Wood cores of living trees were taken in January to February 2015 for wood density
155 and carbon concentration measurements. Ten out of the top 15 dominant tree species of
156 the Lanjenchi Plot (Chao et al., 2007) and of the Nanjenshan Plots (Chao et al., 2010a)
157 were selected (Appendix 1). The ranks of species dominance were based on their basal
158 area within each forest (as listed in Chao et al., 2010a; Chao et al., 2007). For each selected
159 species, one to three living individuals were chosen for wood coring. For each sampled
160 individual, one core was taken by an increment borer (number of sampled wood cores
161 $n = 30$ in the Lanjenchi Plot; $n = 27$ in the Nanjenshan Plots; Appendix 1). The
162 individuals were randomly selected from outside the study plots (within 500 m) in order
163 to prevent damage to the tagged living individuals within the Forest Dynamics Plots.
164 We only sampled individuals with DBH (diameter at 1.3 m height) ≥ 7 cm, in order to
165 reduce the risk of mortality caused by wood core sampling. We assumed that these
166 samples from dominant species represent plot-level averages of living trees.

167

168 Woody debris is defined here as all dead, woody material of trees with diameter larger
169 than 1 cm. We walked along the four border lines of each plot, and collected woody
170 debris samples outside the plots for wood density measurement. These samples were
171 collected in July 2012 outside the Lanjenchi Plot (woody debris, $n = 378$) and in July
172 2009 outside the Nanjenshan Plots I and II (woody debris, $n = 357$). Carbon
173 concentration samples were collected in February 2013 within the plots (Lanjenchi Plot,
174 $n = 95$ and the Nanjenshan Plots, $n = 95$), avoiding those woody debris crossed by the
175 volume transect lines. As it is very difficult to identify the species of woody debris in
176 species-rich tropical forests, we intended to collect a plot-level representative sample
177 pool. This meant that samples were collected throughout the plots to represent dominant
178 species and microhabitats in our plots.

179

180 We used the five decay class system to classify the woody debris samples, based on
181 morphology and hardness observed in the field (modified from Harmon et al., 1986)
182 (Table 1). Living trees were designated as having decay class 0 in our study. To evaluate
183 whether necromass decay class classification depended subjectively on individual
184 investigators or not, we performed a simple analysis by comparing decay class
185 classification among two main investigators (YSC and CML) with 455 woody debris
186 samples, each scored independently. We found that 83.3% of the samples were
187 classified in the same decay class. For 6.8% of samples YSC scored 1 decay class lower
188 than CML, for 9.7% of samples that YSC scored 1 decay class higher than CML, and
189 for 0.2% of the samples (one sample) YSC scored 2 decay classes higher than CML.
190 The findings suggested that there is some small between-researcher variation in the
191 subjective classification (uncertainty), but that there was no systematic difference either
192 low or high (paired two-tailed t-test, $p = 0.092$). The penetrometer method for

193 determining the decay class (Larjavaara and Muller-Landau, 2010) is not suitable for
194 our study sites since the majority of woody debris pieces in the field are smaller than
195 20 cm in diameter.

196

197 Table 1. Description of woody debris decay classes (modified from Harmon et al., 1986).

Decay Class	Description	Characteristics
0	Living tree	Alive
1	Intact	With intact bark or fingers cannot press into the wood at all
2	Slightly decayed	With some signs of decay on the surface but still relatively hard
3	Intermediate	Without bark or nails can press into the woods; hardness intermediate
4	Slightly rotten	Can become fragments when pressed hard
5	Rotten	Easily become fragments when pressed lightly

198

199

200 The majority of samples (living trees and woody debris) were taken back to the
201 laboratory, in the form of wood cores, wood disks or chunks. For wood density (dry
202 weight/volume) measurements, fresh volumes were measured by the water
203 displacement method (Chave et al., 2006). Some samples in the decay class five (59
204 out of 73 samples) were too fragile to be measured by the water displacement method.
205 These samples were collected in the field by a fixed-volume cup (volume = 33.07 ml).
206 The fixed-volume cup can assist wood density measurement and avoid seriously fresh
207 volume compaction when taking those samples back to the laboratory. All samples for
208 wood density measurement were oven dried (65 °C for living woods and 70 °C for
209 woody debris) until the weight of samples was relatively constant. Wood density (ρ ; g
210 cm^{-3}) was calculated as the ratio of oven-dry weight (g) to fresh volume (cm^3) (total n
211 = 792, including living trees (n = 57) and woody debris (n = 735)).

212

213 For woody debris carbon concentration measurements, samples were collected in the
214 field in the form of woody disks or chunks. As there is no need to take fixed volume
215 samples for carbon concentration measurement, fragile samples were collected and
216 placed into envelopes. Although Harmon et al. (2013) have demonstrated that bark
217 could have higher carbon concentration than heartwood and sapwood in temperate and
218 boreal forests, we did not separate our woody debris samples into tissue types. This is
219 because bark can-not be reliably distinguished from other tissues types in heavily
220 decayed samples in our sites. All collected samples were oven-dried at 65 °C for one
221 week. Once the weight was constant, a cross section of each sample was sawed to
222 collect a set of well mixed sawdust, representing its proportion of tissue types. Each set
223 of sawdust was ground into powder using a mortar and pestle. Wood cores from living

224 trees were similarly ground from bark to heartwood. The equipment (saw, mortar, and
225 pestle) was cleaned with a gas gun to prevent any between sample contamination. For
226 each sample, the finely ground powders were collected and well-mixed. A fine
227 subsample of these powders (1.3 to 3.9 mg) was put into a tin capsule for weight
228 measurement. For each piece of wood two powder samples were used to derive each
229 piece's average carbon concentration and nitrogen concentration values. Acetanilid
230 (71.09% carbon (C), 10.36% nitrogen (N), and 6.71% hydrogen (H)) was used as a
231 standard for analysing the C, N and H elements in the samples. Total sample size of
232 element concentration analyses (C, N and H) was 247, including 57 living trees and 190
233 woody debris. The measurements were conducted using Elemental analyzers in
234 National University of Tainan (2400 Series II CHNS/O Analyzer, Perkin Elmer,
235 California, USA; n = 43) and in National Chung Hsing University (vario EL III
236 CHNS/O Analyzer, Elementar Analysensysteme GmbH, Hanau, Germany; n = 204).

237

238 Six samples at the decay class five (three samples from the Lanjenchi Plot and three
239 from the Nanjenshan Plots) were subjectively selected based on their carbon
240 concentrations for further chemical element analysis in oxygen (O), sulphur (S) and
241 wood ash percentages. The vario EL III CHNS/O Analyzer in National Chung Hsing
242 University (Elementar Analysensysteme GmbH, Hanau, Germany) was used for the
243 oxygen and sulphur analyses. The standard for analysing the oxygen is Benzoic acid
244 (26.20% oxygen), and for analysing the sulphur is Sulfanilic acid (18.50% sulphur).
245 Wood ash percentage was determined in an ashing furnace (Carbolite CWF 13/5
246 Laboratory Chamber Furnace, 5 Liters, Carbolite, UK) by heating to 550 to 600 °C for
247 24 h. After the weights of samples have become relatively constant, the remaining ash
248 samples were weighted for calculating ash percentages.

249

250 In the literature, the temperature required to dry the carbon concentration samples
251 ranges from freeze-drying conditions (Martin and Thomas, 2011), 55 °C (Harmon et al.,
252 2013), 65 °C (Weggler et al., 2012), 80 °C (Clark et al., 2002), and 110 °C (Martin and
253 Thomas, 2011). We chose to use 65 °C as a trade-off between the loss of both water and
254 of volatile carbon at high temperatures. This is because wood dried at 105 °C can
255 increase about 0.8% to 1% carbon content (due to additional dehydration) (Weggler et
256 al., 2012) but can also cause loss of volatile carbon (about 2.48%) (Martin and Thomas,
257 2011).

258

259 2.3 Necromass estimation

260 Necromass is estimated as the product of volume and wood density. We measured the
261 volumes of two types of above-ground woody debris (fallen and standing) in the
262 Lanjenchi and Nanjenshan plots annually since 2012. Necromass in the Lanjenchi Plot
263 has been inventoried four times (2012, 2013, 2014, and 2015), and in the Nanjenshan
264 Plots three times (2013, 2014, and 2015). We used the line-intersect method for
265 quantifying fallen woody debris (van Wagner, 1968) and the plot-based method for
266 standing woody debris, such that standing woody debris on either side (5 m) of the line-
267 intersect transects (i.e. 10 m width in total) were recorded. Fallen woody debris was
268 defined as those fragmented woody branches or trunks either lying on the ground or
269 stuck above-ground level. All fallen woody debris with intercepted diameter ≥ 1 cm
270 was measured, and its diameter, void proportion, decay class and locality were recorded.
271 Standing woody debris was defined as those dead trunks still upright and rooted to the
272 soil. Void proportion is defined as the proportion of hollow space observable from the
273 cross section at the ends of woody debris pieces. Dead re-sprouts were also considered

274 as standing woody debris. All standing woody debris with diameter ≥ 1 cm at base
275 (close to ground) and ≥ 0.02 m in length within the sampled quadrats was measured.
276 The measurements made included base diameter, void proportion, decay class, top
277 diameter (where ≥ 1 cm or equal to 1 cm), and height. The top diameters and height of
278 the main trunk of standing dead wood were all visually estimated, using the hands-
279 raised height of researchers (ca. 2 to 2.2 m) as a scale. Any remaining fine branches on
280 top of standing woody debris were ignored, as the volume is small and visual estimates
281 of this fraction would lack accuracy; we focused on the main trunk of standing woody
282 debris and it is therefore likely we very slightly underestimated total woody debris
283 volume.

284

285 Five transects were established in Lanjenchi, five in Nanjenshan Plot I, and three in
286 Nanjenshan Plot II. These were oriented a priori along two perpendicular directions,
287 east to west and north to south, in order to reduce the possibility of systematic bias
288 affecting the necromass estimates (Bell et al., 1996). In the Lanjenchi Plot, three of the
289 transects were oriented from east to west, with total lengths of 198, 200, and 280 m,
290 respectively, and two oriented from north to south with total lengths of 194 and 198 m.
291 In Nanjenshan Plot I, two transects were oriented east to west with total lengths of 100
292 and 105 m, and three from north to south with total lengths of 105, 105 and 111 m. In
293 Nanjenshan Plot II, one transect was oriented from east to west, with total length of 60
294 m, and two from north to south with total lengths of 60 and 64 m.

295

296 Volumes of fallen woody debris were estimated using the method proposed by van
297 Wagner (1968):

298
$$V = (\pi^2 \sum d^2) / 8 L, \quad \text{eqn 1}$$

299 where V is the volume at unit area ($\text{m}^3 \text{ha}^{-1}$), d is the intercepted diameter (cm) for each
 300 fallen woody debris, and L is the total length (m) of each transect. If void proportion
 301 was recorded in the field, the d^2 of each sample was further multiplied by (100 % –
 302 void proportion (%)) to exclude void space. The averages of the plot-level volumes of
 303 fallen woody debris were weighted by transect length.

304

305 Volumes of standing woody debris were estimated using the Smalian's formula (Phillip,
 306 1994):

$$307 \quad v = (\pi / 8) \times L_S \times (d_b^2 + d_t^2), \quad \text{eqn 2}$$

308 where v is the volume (m^3) of the target standing woody debris, d_b and d_t (m) are the
 309 diameters at base and top, respectively, and L_S (m) is the length of the target standing
 310 woody debris. If void proportion was recorded in the field, v was further multiplied by
 311 (100 % – void proportion (%)). The averages of the plot-level volumes of standing
 312 woody debris were weighted by transect length.

313

314 Plot-level variance (σ^2) values were also weighted by transect length as suggested by
 315 (Keller et al., 2004).

$$316 \quad \sigma_i^2 = \frac{[\sum L_j (V_{ij} - \bar{V}_i)^2]}{[(n-1) \sum L_j]}, \quad \text{eqn 3}$$

317 where L_j is the length of each transect; V_{ij} is the measured volume of each transect j (m^3
 318 ha^{-1}) at the decay class i; \bar{V}_i is the weighted average of each plot at the decay class i; n
 319 is the number of sampled transects. Standard error of the mean (SE) was calculated as
 320 σ / \sqrt{n} . Plot-level SE is the sum of each SE at each decay class.

321

322 Necromass of each decay class is calculated by $M_i = \rho_i \times V_i$, where M_i is necromass at
 323 decay class i, ρ_i is average wood density at decay class i and V_i is volume at decay class

324 i. Carbon stock of each decay class is calculated by $CS_i = c_i \times M_i$, where CS_i is carbon
325 stock at decay class i , c_i is carbon concentration at decay class i and M_i is necromass at
326 decay class i .

327

328 The standard error of M_i is

$$329 \quad SE_{M_i} = SE_{\rho_i} \times V_i + SE_{V_i} \times \rho_i, \quad \text{eqn 4}$$

330 where SE_{ρ_i} and SE_{V_i} are the standard errors in density and volume at decay class i ,
331 respectively (Keller et al., 2004). The same function was applied for the standard error
332 of carbon concentration.

333

334 2.4 Statistical analysis

335 Weighted and unweighted linear regressions were used to find the relationships between
336 dependent and independent variables. When a dependent variable y (e.g. wood density,
337 carbon concentration, or nitrogen concentration) had homogeneous variances (σ^2) for
338 different values of an independent variable x (e.g. decay class), then unweighted linear
339 regressions were applied. We tested whether residuals varied with the fitted values of
340 independent variables (Appendix 2), indicating that y did not have homogeneous σ^2
341 with decay class, and in these cases a weighted regression was used (James et al., 2013).
342 The weights for each independent variable value, x , were the inverse of an estimated
343 variance function ($\frac{1}{\hat{\sigma}^2(x)}$), where $\hat{\sigma}^2(x)$ is the estimated variance function (Appendix
344 3). Weighted and unweighted linear regressions were performed with the `lm()` function
345 in the program R, version 3.3.0 (R Core Team, 2016). Other statistical analyses were
346 carried out by IBM SPSS Statistics v. 20 (IBM Corporation, New York, USA).

347

348 **3 Results**

349 3.1 Wood density and carbon concentration of living trees

350 For living trees, carbon concentration (% carbon per unit mass; C_{alive}) had a significant
351 relationship with the wood density (g cm^{-3}) of living trees (ρ_{alive}) (Fig. 1a), whereas
352 nitrogen concentration (%) did not (Fig. 1b). The results showed that for living trees,
353 species with high wood density are likely to also have high carbon concentration (Fig.
354 1a).

355

356 3.2 Wood properties among decay classes

357 Wood density and carbon concentration of living trees and woody debris decreased with
358 decay class in the study plots (Table 2), whereas nitrogen concentration has an
359 increasing trend (Table 3). There was a significant difference between plots in wood
360 density values and nitrogen concentration, such that wood in the Lanjenchi Plot had
361 higher wood density and lower nitrogen concentration than in the Nanjenshan Plots
362 (Mann-Whitney U tests, both p values < 0.001; Table 2; Table 3). However, there was
363 no significant difference between plots in carbon concentration values (Mann-Whitney
364 U test, $p = 0.627$) (Table 2).

365

366 As preliminary tests found that neither dependent variable had constant variance
367 (Appendix 2), weighted regressions were used to find the best-fitted mean functions
368 and variance functions (Fig. 2). Notably, the mean function of carbon concentration
369 declined with decay classes. Moreover, the conventional value 50% was significantly
370 higher than carbon concentration of both living and woody debris samples (one sample
371 t-test, $p < 0.001$; Fig. 2b). The variances of wood density, carbon concentration, and

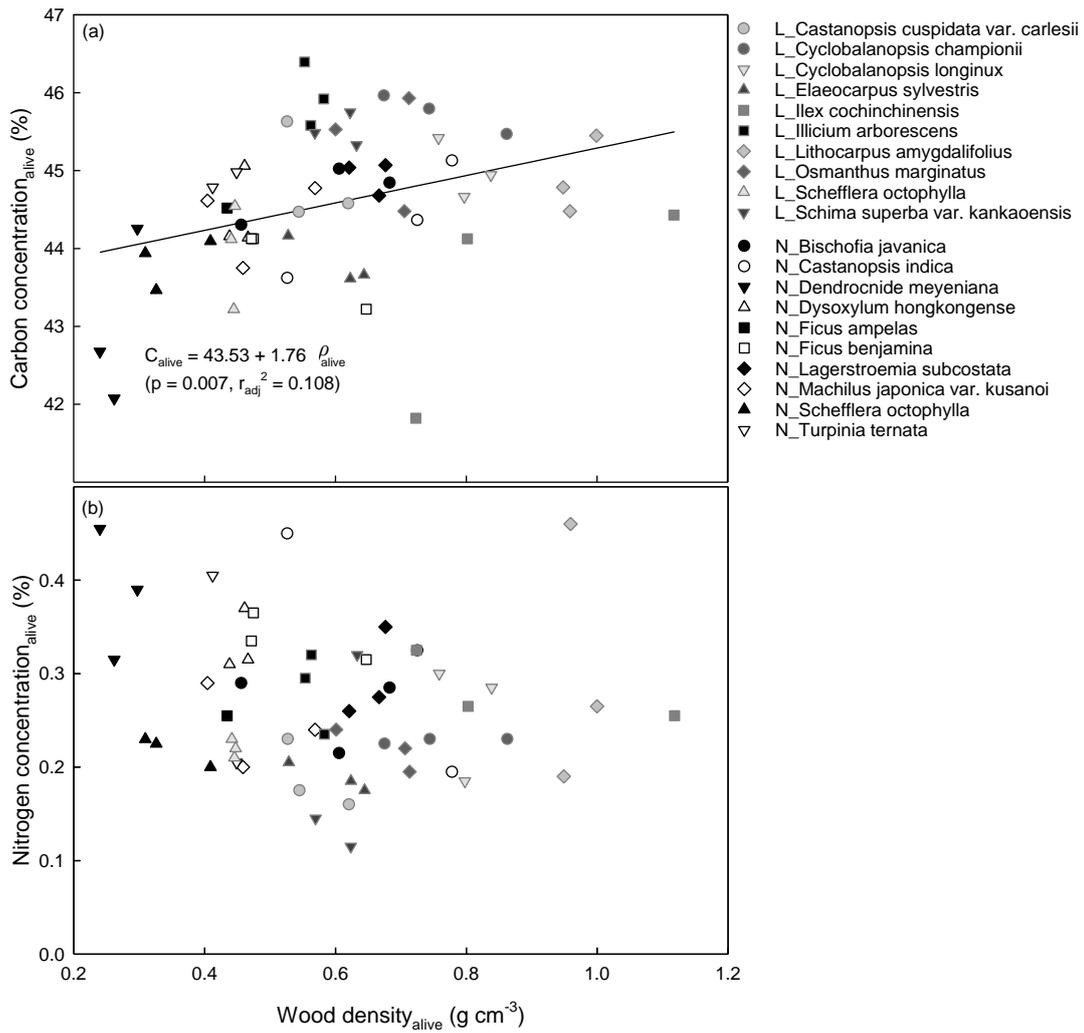
372 nitrogen concentration all increased with decay classes, indicating that the higher the
373 decay classes, the higher the variability (Fig. 2).

374

375 Nitrogen concentration (%) in both plots increased slightly with decay classes (Table 3;
376 Fig. 2c). In contrast, the patterns of C:N ratio decreased significantly from living trees
377 to heavily decayed woody debris (decay class 5) (two-way ANOVA, ln transformed
378 C:N ratio, decay class $F_{[5, 247]} = 14.264$, $p = 0.006$; plot $F_{[1, 247]} = 9.345$, $p = 0.028$; Table
379 3). There is no significant relationship between carbon concentration and nitrogen
380 concentration (Fig 3a), but the relationship between carbon concentration and hydrogen
381 concentration is significantly positive for all the living trees and woody debris samples
382 (Fig. 3b).

383

384 To better understand the chemical properties of decayed wood, we further examined the
385 proportion of oxygen, hydrogen, sulphur, and ash of six pieces in the decay class five
386 (Fig. 4). The six pieces were subsampled from the decay class five pool (three samples
387 from the Lanjenchi Plot and three samples from Nanjenshan Plots). The samples were
388 subjectively selected in order to represent a wide range of carbon concentration (ranging
389 from 5.63% to 44.33%). Examining the six samples, we found a significant negative
390 relationship between ash (%) and carbon (%), suggesting an accumulation of inorganic
391 elements with the decay of carbon. Ash concentration can reach values as high as 87%.
392 Other elements had positive or no relationships with carbon (%) (Fig. 4).



393 Fig. 1 Relationships between wood density and other elements of living trees.
 394 (a) Carbon concentration of living trees (C_{alive} ; %) has significant relationship with
 395 wood density (ρ_{alive} ; g cm⁻³) of the same individual (unweighted regression; $p = 0.007$,
 396 $r_{\text{adj}}^2 = 0.108$, $n = 57$). (b) Relationship between wood density and nitrogen concentration
 397 (N_{alive} ; %) of living trees is not significant (unweighted regression; $p = 0.242$, $n = 57$).
 398 L_: samples from the Lanjenchi Plot; N_: samples from the Nanjenshan Plots. Detailed
 399 species information please refer to Appendix 1.

400

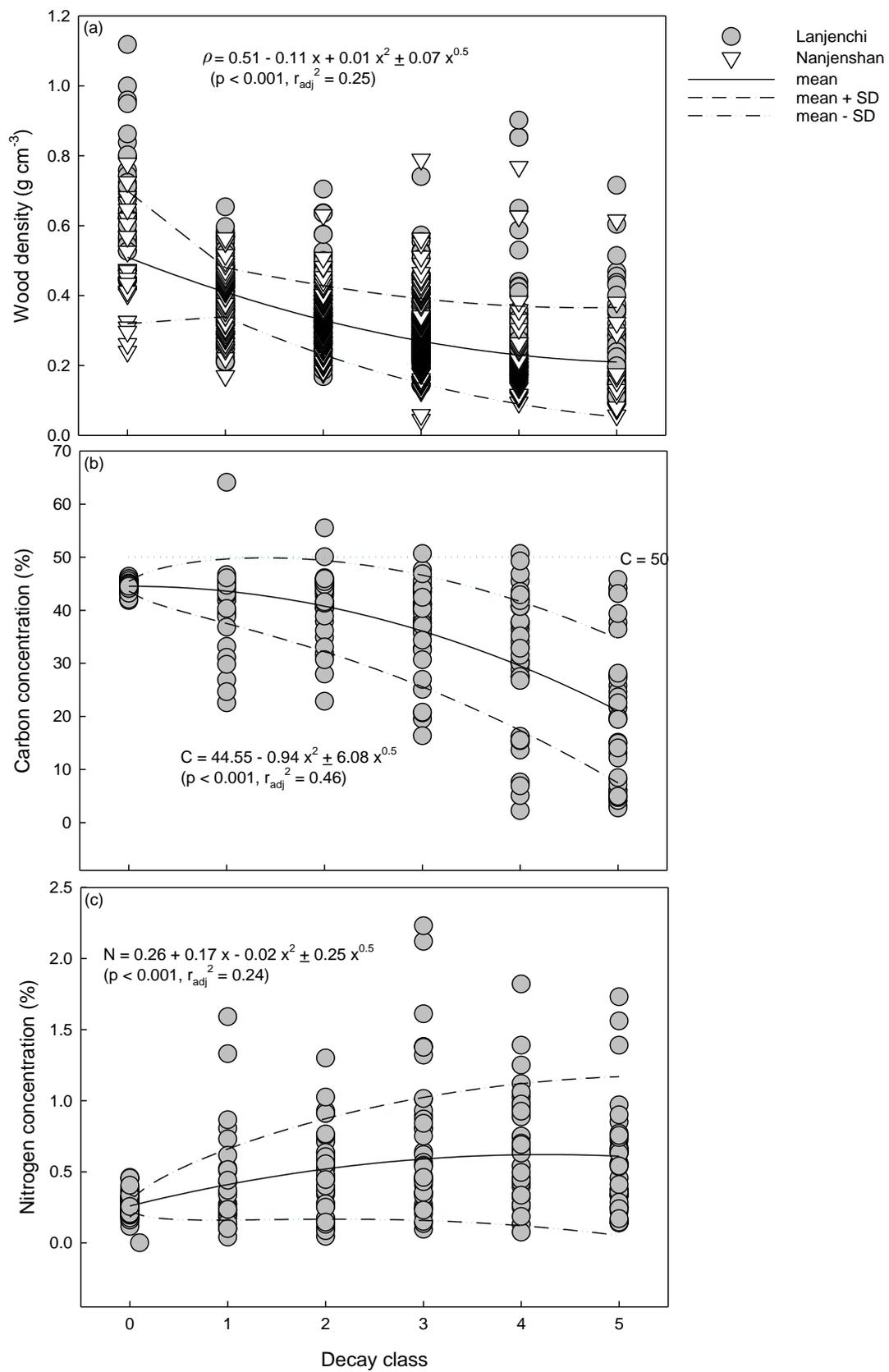
401 Table 2. Wood density and carbon concentration of living trees and woody debris in Lanjenchi and Nanjenshan Forest Dynamics Plots, Taiwan.

402 (mean \pm SE (n); n = sample size)

Decay class*	Wood density (g cm ⁻³)			Carbon concentration (%)		
	Lanjenchi	Nanjenshan	Overall	Lanjenchi	Nanjenshan	Overall
0	0.69 \pm 0.03 (30)	0.49 \pm 0.03 (27)	0.59 \pm 0.02 (57)	44.9 \pm 0.2 (30)	44.3 \pm 0.1 (27)	44.6 \pm 0.1 (57)
1	0.41 \pm 0.01 (91)	0.37 \pm 0.01 (50)	0.40 \pm 0.01 (141)	37.6 \pm 2.0 (17)	45.0 \pm 1.4 (16)	41.1 \pm 1.4 (33)
2	0.36 \pm 0.01 (97)	0.32 \pm 0.01 (105)	0.34 \pm 0.01 (202)	41.1 \pm 1.9 (19)	41.7 \pm 0.9 (20)	41.4 \pm 1.0 (39)
3	0.33 \pm 0.01 (65)	0.27 \pm 0.01 (131)	0.29 \pm 0.01 (196)	36.6 \pm 2.2 (19)	38.8 \pm 1.5 (20)	37.7 \pm 1.3 (39)
4	0.31 \pm 0.02 (65)	0.22 \pm 0.02 (58)	0.27 \pm 0.01 (123)	28.7 \pm 3.5 (20)	32.2 \pm 2.1 (20)	30.5 \pm 2.0 (40)
5	0.24 \pm 0.02 (60)	0.20 \pm 0.04 (13)	0.23 \pm 0.02 (73)	15.8 \pm 2.7 (20)	23.7 \pm 3.5 (19)	19.6 \pm 2.2 (39)

403 *Decay class 0 refers to living trees

404



405 Fig. 2 (a) Wood density, (b) carbon concentration, and (c) nitrogen concentration among
406 decay classes in the Lanjenchi and Nanjenshan Forest Dynamics Plots, Taiwan.
407 Solid lines are weighted regressions (mean functions) for all the samples and dash-
408 dotted lines were the mean functions \pm standard deviation ($\sqrt{\sigma^2(\bar{x})}$) functions. The
409 dotted line in (b) is the reference line for C = 50. The mean function \pm standard deviation
410 function at each figures are (a) $\rho = 0.51 - 0.11 x + 0.01 x^2 \pm 0.07 x^{0.5}$ (weighted regression;
411 $p < 0.001$, $r_{adj}^2 = 0.25$, $n = 792$; ρ is wood density (g cm^{-3}) and x is the decay class). (b)
412 $C = 44.55 - 0.94 x^2 \pm 6.08 x^{0.5}$ (weighted regression; $p < 0.001$, $r_{adj}^2 = 0.46$, $n = 247$; C
413 is carbon concentration (%)). (c) $N = 0.26 + 0.17 x - 0.02 x^2 \pm 0.25 x^{0.5}$ (weighted
414 regression; $p < 0.001$, $r_{adj}^2 = 0.24$, $n = 247$; N is nitrogen concentration (%)). Decay
415 class 0 refers to samples from living trees.

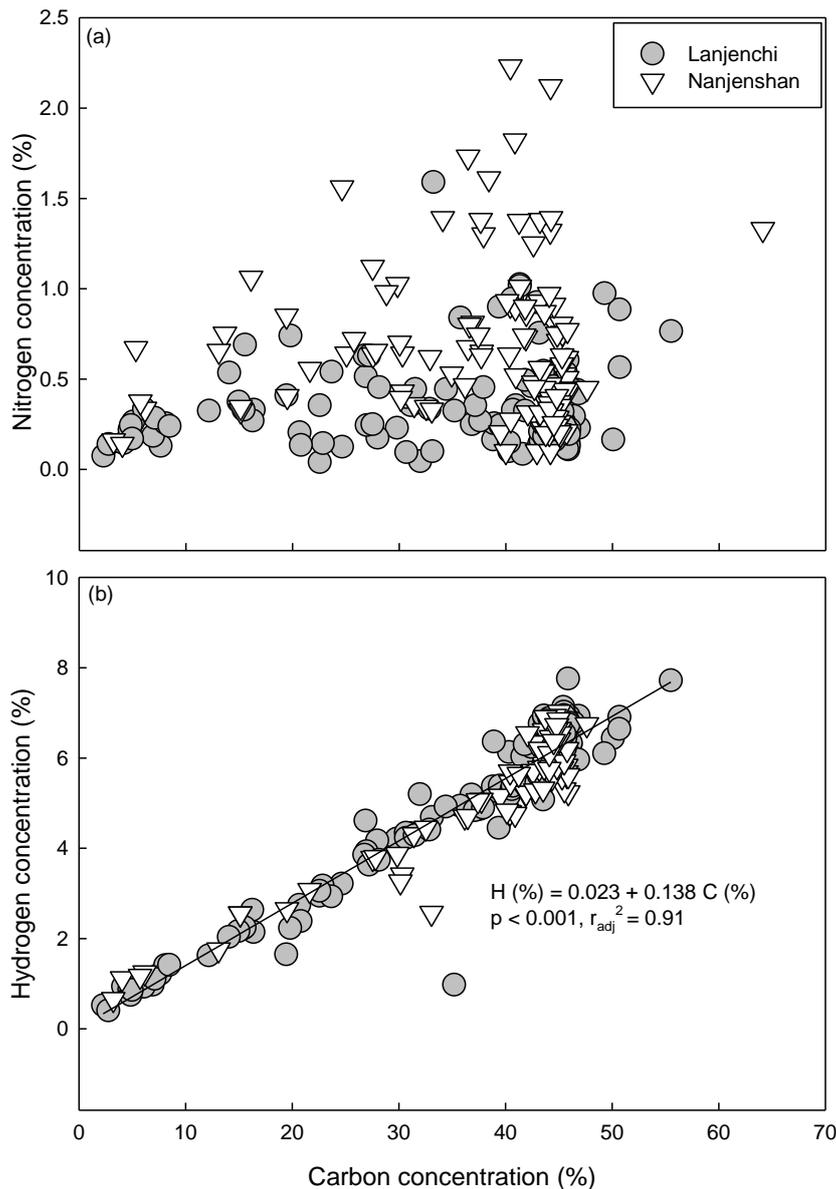
416

417 Table 3. Nitrogen concentration (%) and C:N ratio of living trees and woody debris in Lanjenchi and Nanjenshan Forest Dynamics Plots, Taiwan.

418 (mean \pm SE (n); n = sample size)

Decay Class*	Nitrogen concentration (%)			C:N ratio		
	Lanjenchi	Nanjenshan	Overall	Lanjenchi	Nanjenshan	Overall
0	0.24 \pm 0.01 (30)	0.30 \pm 0.01 (27)	0.27 \pm 0.01 (57)	204.4 \pm 10.7 (30)	157.5 \pm 7.7 (27)	182.2 \pm 7.4 (57)
1	0.33 \pm 0.08 (17)	0.46 \pm 0.09 (16)	0.39 \pm 0.06 (33)	193.0 \pm 32.3 (17)	171.1 \pm 34.6 (16)	182.4 \pm 23.3 (33)
2	0.31 \pm 0.06 (19)	0.62 \pm 0.06 (20)	0.47 \pm 0.05 (39)	233.7 \pm 39.8 (19)	78.1 \pm 6.7 (20)	153.9 \pm 23.1 (39)
3	0.39 \pm 0.05 (19)	1.02 \pm 0.12 (20)	0.71 \pm 0.08 (39)	123.2 \pm 16.9 (19)	47.5 \pm 5.5 (20)	84.4 \pm 10.6 (39)
4	0.47 \pm 0.06 (20)	0.81 \pm 0.09 (20)	0.64 \pm 0.06 (40)	65.2 \pm 7.1 (20)	48.7 \pm 5.8 (20)	56.9 \pm 4.7 (40)
5	0.40 \pm 0.05 (20)	0.72 \pm 0.10 (19)	0.56 \pm 0.06 (39)	35.9 \pm 3.1 (20)	34.1 \pm 4.2 (19)	35.0 \pm 2.5 (39)

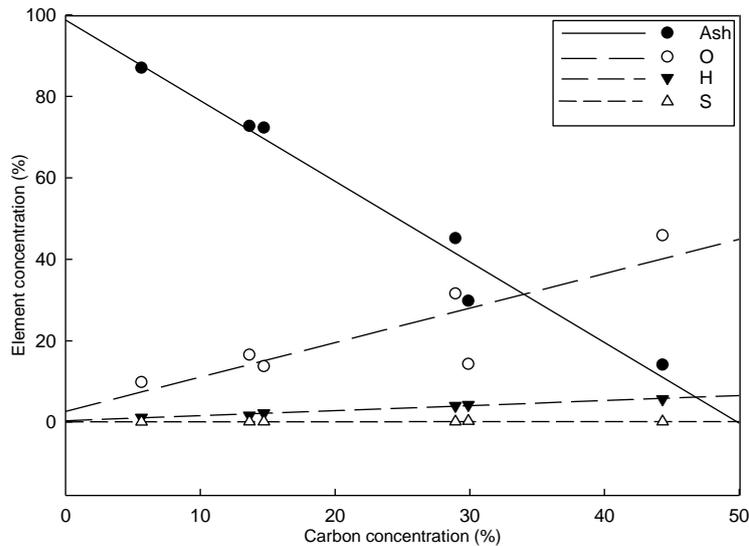
419 *Decay class 0 refers to living trees



420 Fig. 3 Relationships between carbon concentration and other elements.

421 Both living trees and woody debris were included in the figures. (a) No significant
 422 relationship between carbon concentration (C; %) and nitrogen concentration (N; %)
 423 (unweighted regression, $p = 0.105$, $n = 247$). (b) The relationship between carbon
 424 concentration and hydrogen concentration (H; %) was significant (unweighted
 425 regression, $H = 0.023 + 0.138 C$, $p < 0.001$, $r_{adj}^2 = 0.91$, $n = 204$).

426



427

428 Fig. 4 Relationships between carbon (C) and other chemical elements of woody debris
 429 at decay class five. Oxygen (O), hydrogen (H), sulphur (S) and ash concentrations were
 430 plotted against carbon concentration (n = 6). The lower the carbon concentration the
 431 higher the ash concentration (unweighted regression, ash = 98.8 - 2.0 C, $p < 0.001$, r_{adj}^2
 432 = 0.96, n = 6), suggesting that inorganic components accumulate as woody debris
 433 becomes de-carbonised. Other elements (H and O) were positively related to the carbon
 434 concentration in the decay class five (unweighted regression, $p < 0.001$ and $p = 0.028$),
 435 but sulphur did not ($p = 0.414$).

436

437 3.3 Necromass and carbon stocks

438 The total above-ground necromass was $8.99 \pm 1.24 \text{ Mg ha}^{-1}$ (mean \pm SE) in Lanjenchi
 439 and $10.81 \pm 3.58 \text{ Mg ha}^{-1}$ in Nanjenshan (Table 4). The Lanjenchi plot in general had
 440 more fine necromass (32.3% of total necromass) than the Nanjenshan plots (20.6% of
 441 total necromass) (Table 4). Average ratios of standing to fallen woody debris varied
 442 between 0.26 and 0.68 (Table 4). Applying our measured carbon concentration (%) to
 443 necromass at each decay class, we estimated a woody debris carbon stock of $3.33 \pm$

444 0.55 Mg ha⁻¹ in Lanjenchi and 4.65 ± 1.63 Mg ha⁻¹ in Nanjenshan plots (Table 5). If we
445 had simply assumed that carbon is 50% of the necromass, then the carbon stocks in the
446 forests would have been overestimated by from 16.8% to 35.6% (Table 5).

447

448
 449 Table 4. Necromass (mean \pm SE), fine necromass proportion (diameter smaller than 10 cm), and standing to fallen woody debris mass ratio (S/F)
 450 in Lanjenchi and Nanjenshan Forest Dynamics Plots, Taiwan.

Census year	Necromass total (Mg ha ⁻¹)		Fine necromass proportion (%) [*]		S/F	
	Lanjenchi	Nanjenshan	Lanjenchi	Nanjenshan	Lanjenchi	Nanjenshan
Feb 2012	7.71 \pm 1.98	...	28.6	...	0.57	...
Feb 2013	8.37 \pm 1.01	8.29 \pm 1.93	30.6	22.2	0.58	0.56
Feb 2014	9.30 \pm 1.41	14.90 \pm 3.37	34.5	16.4	0.31	0.29
Feb 2015	10.56 \pm 2.09	9.23 \pm 1.99	35.5	23.3	0.26	0.68
Mean	8.99 \pm 1.24	10.81 \pm 3.58	32.3	20.6	0.43	0.51

451 ^{*} proportion of mass

452

453

454 Table 5. Carbon stock (mean \pm SE) in Lanjenchi and Nanjenshan Forest Dynamics Plots, Taiwan.

Census year	Carbon stock (CS)* (Mg ha ⁻¹ of carbon)		Carbon stock if assume 50% as carbon (CS ₅₀) (Mg ha ⁻¹ of carbon)		(CS-CS ₅₀)/CS ₅₀ (%)	
	Lanjenchi	Nanjenshan	Lanjenchi	Nanjenshan	Lanjenchi	Nanjenshan
Feb 2012	2.69 \pm 0.88	...	3.85	...	43.5	...
Feb 2013	3.13 \pm 0.53	3.44 \pm 0.91	4.19	4.15	33.7	20.5
Feb 2014	3.51 \pm 0.72	6.50 \pm 1.67	4.65	7.45	32.5	14.6
Feb 2015	3.99 \pm 0.99	4.00 \pm 0.99	5.28	4.61	32.5	15.2
Mean	3.33 \pm 0.55	4.65 \pm 1.63	4.49	5.40	35.6	16.8

455 * Apply measured carbon concentration (%) at each decay class in Table 2 to convert necromass to carbon stock

456

457 **4 Discussion**

458 There has been surprisingly little attention paid to determining the carbon concentration
459 of tropical forest woody debris, with no tropical study having simultaneously compared
460 carbon concentration among living trees and woody debris within the same plots (Table
461 6). Our study showed that in our studied tropical forests the carbon concentration of
462 necromass can decrease significantly with the decay of wood (Fig. 2). Moreover,
463 regardless of level of decay, carbon concentration is substantially below the value (50%
464 of dry mass; one sample t-test, $p < 0.001$) that has been applied as an approximation of
465 carbon concentration for carbon stored in biomass (Houghton et al., 2001; Rice et al.,
466 2004) and woody debris (Chao et al., 2009; Ngo et al., 2013). This demonstrates that a
467 finer scale and forest-type-specific carbon concentration values may be needed for
468 accurate estimate of necromass carbon stock, and by extension total ecosystem carbon
469 stocks.

470

471 Table 6 Carbon concentration (%) of woody debris in tropical forestry literature.

Forest type	Country	Decay class 0 (%)	Decay class 1 (%)	Decay class 2 (%)	Decay class 3 (%)	Decay class 4 (%)	Decay class 5 (%)	Sample size	Criteria	Sample description	Reference
Lowland windswept forest	Taiwan	44.9	37.6	41.1	36.6	28.7	15.8	125	≥ 1 cm	Five decay classes and 10 living species	This study
Lowland rainforest	Taiwan	44.3	45.0	41.7	38.8	32.2	23.7	122	≥ 1 cm	Five decay classes and 10 living species	This study
Lowland rainforest	Indonesia	...	43.0	...	41.5	...	40.0	261	≥ 10 cm	Three decay classes	Meriem et al. (2016)
Montane wet forest	Hawaii	...	46.3	46.8	...	47.6	47.9	48	≥ 2 cm	Four decay classes	Iwashita et al. (2013)
Wet forest	Costa Rica	...	48.3	...	47.2	...	46.4	21	≥ 10 cm	Three decay classes	Clark et al. (2002)
Lower montane forest	Ecuador	...	46.8	47.2	16	≥ 10 cm	Two decay classes	Wilcke et al. (2005)

472

473

474 4.1 Wood density and carbon concentration of living trees

475 Carbon concentration of living trees in tropical forests ranges from 41.9 to 51.6%
476 (Thomas and Martin, 2012). In our studied forests, the carbon concentrations of living
477 trees are relatively low (Appendix 1). Nonetheless, our results do support the suggestion
478 in Elias and Potvin (2003) that the proportion of carbon of living trees is related to the
479 wood density (Fig. 1a). For those forests lacking any measurement of carbon
480 concentration, it is therefore possible to apply species wood density to estimate the
481 carbon concentration of living trees. This will be an attractive practical choice for many
482 researchers because the measurement of wood density is a much easier and cheaper
483 undertaking than the measurement of carbon concentration (Elias and Potvin, 2003).
484 Moreover, applying the available global wood density databases (e.g. Zanne et al., 2009)
485 can help to better estimate carbon concentration of tropical trees.

486

487 Our recommendations for carbon concentration estimation of living trees are as follows.
488 At a lowest-level of certainty (e.g. IPCC Tier 1), researchers can apply a fixed value of
489 carbon concentration from a similar ecosystem (e.g. Table 4.3 in IPCC, 2006). At an
490 intermediate-level of certainty, researchers can apply equations developed from a
491 similar ecosystem to convert wood density to carbon concentration (such as Fig. 1a for
492 Southeast Asian tropical forests). At a more specific level, researchers should apply
493 species-specific carbon concentration values based on in situ field measurements.

494

495 4.2 Wood density and carbon concentration among decay classes

496 Converting volume to carbon requires knowing both wood density and carbon
497 concentration (IPCC, 2006; Latte et al., 2013; Weggler et al., 2012). Our study found

498 that both wood density and carbon concentration decline significantly with the class of
499 decay (Fig. 2). The decline of wood density with decay classes is a common finding
500 among studies and ecosystems (e.g.: Chao et al., 2008; Clark et al., 2002; Mackensen
501 and Bauhus, 2003). It underlines the importance of measuring the density of woody
502 debris to help achieve greater accuracy in estimates of necromass. Simply assuming
503 woody debris has the same wood density as living trees would result in overestimating
504 the necromass (Weggler et al., 2012).

505

506 As for the carbon concentration, many studies have for convenience used a fixed value
507 (e.g. 50%) of mass as carbon in both biomass and necromass (Brienen et al., 2015;
508 Chao et al., 2009; Coomes et al., 2002; Latte et al., 2013). We found that carbon
509 concentration decreased markedly with decay classes (Table 2; Fig. 2). Our findings
510 contradict with previous studies which found that carbon concentration seems relatively
511 constant among decay classes in tropical forests (Iwashita et al., 2013; Meriem et al.,
512 2016; Wilcke et al., 2005) (Table 6). Only a single study from Costa Rica (Clark et al.,
513 2002) suggested that the carbon concentration by mass might slightly decrease with
514 advancing decay class. By contrast, a direct measurement of woody debris
515 decomposition (which is not based on decay classes) in tropical China found that there
516 was a significant decrease of carbon concentration after 9 years of observation (Yang et
517 al., 2010). The apparent divergence between these studies merits further investigation,
518 especially because it suggests that the underlying mechanisms involved may differ.

519

520 Besides the patterns of mean values, our study also found that the variances of carbon
521 increased with decay class (Fig. 2b). This is a common pattern among tropical,
522 temperate, and boreal studies (Carmona et al., 2002; Harmon et al., 2013; Meriem et

523 al., 2016). This suggests that element concentration can vary greatly for heavily
524 decayed pieces which is due to the complicated decomposition trajectories. Thus, it is
525 important to acquire adequate sample sizes to achieve reliable conclusions. As
526 decomposition trajectory involves the interactions between woody substrates,
527 decomposer organisms, and climatic characteristics (Berbeco et al., 2012; Harmon et
528 al., 1986; Weedon et al., 2009; Yang et al., 2010), we hypothesise that a fixed carbon
529 fraction (i.e. steady carbon release) across woody pieces may not be typical for high-
530 biodiversity tropical forests.

531

532 Several mechanisms may contribute to the high variation of carbon content of woody
533 pieces among and within decay classes. For substrate characteristics, we suspect that
534 the chemical properties of wood and tissue type proportions are crucial factors.
535 Decomposition can be simplified into two major processes: fragmentation (physical and
536 biological fragmentation) and mineralisation (leaching and respiration) (Harmon et al.,
537 1986). The decrease of carbon concentration for any piece of wood is likely due to
538 leaching of soluble carbohydrates and respiration of labile carbon compounds (Fujisaki
539 and Perrin, 2015). For example, soluble carbohydrates would decrease with the increase
540 of lignin concentration during decomposition, as lignin is relatively recalcitrant
541 (Ganjegunte et al., 2004). Therefore, the original proportion of these carbohydrate
542 compounds of wood pieces may influence the carbon concentration in woody debris
543 with decay classes, and result in the high variability in carbon concentration among
544 heavily decayed pieces (Fig. 2b).

545

546 Differences in tissue type proportions among wood may also contribute to the variation.
547 For example, working in temperate and boreal forests, Harmon et al. (2013) found that

548 bark samples can have slightly greater (about 1.0%) carbon concentrations than the
549 interior woody parts. Although we did not separate the tissue types, field observation
550 showed that majority of the woody debris at decay class four and five were lacking bark,
551 or their bark barely distinguishable from other tissue types. This can be due to in tropical
552 rainforests where fire or temperature seasonality is not an issue for plant survival, trees
553 usually have thinner outer barks (Rosell, 2016). In contrast, some woody pieces at decay
554 class four and five in our study plots only have outer bark and hollow interiors. Thus,
555 the high variances in carbon concentration in heavily decayed wood are likely due to
556 divergent decomposition trajectories, including potentially differing susceptibility of
557 bark. The overall decline in carbon concentration with decay class in our forests may
558 also be, to some extent, associated with the lack of bark tissue in the more decayed
559 woody debris pieces.

560

561 Other mechanisms related to decomposer organisms and climatic characteristics also
562 are worth further investigation. For example, Schilling et al. (2015) have demonstrated
563 that the decomposer community (e.g. fungi) has significant influence on the declining
564 patterns of woody debris properties, especially on lignin and wood density. Microsite
565 moisture and temperature also can significantly influence wood decomposition (e.g.
566 Berbeco et al., 2012; Jomura et al., 2015), although the effects on carbon concentration
567 are not clear yet. Thus, further studies should focus on comparing the variation in
568 substrate quality (chemical properties and tissue types), decomposer communities, and
569 climatic characteristics across regions and forest types. These variations may be
570 responsible for the large variance and the potential declining or increasing patterns of
571 carbon concentration in decayed woods.

572

573 4.3 Woody debris characters between forests

574 Species composition has been suggested to be an issue in affecting elemental
575 concentrations of necromass, at least in some temperate and boreal forests (Harmon et
576 al., 2013). Ideally, if species-specific measurements on woody debris are available, it
577 can help to disentangle the varied patterns between studies. However, in species-rich
578 tropical forests identifying woody debris at the species level is always difficult, and
579 often impossible. For this reason we used a plot-level carbon concentration for woody
580 debris. For living trees, species identification is relatively easy. Thus, we selected
581 dominant species in the plots and assumed that these represent the plot-level values in
582 living woods. Overall, the challenges with producing taxa-based woody debris carbon
583 concentrations estimates for tropical forests limit exploration of the potential role of
584 community floristic composition in explaining between-site differences in tropical
585 necromass decay.

586

587 Forest structure could be another factor affecting carbon concentration values between
588 forests, especially the diameter size of fragments. Chambers et al. (2000) showed that
589 diameter of trees is negatively related to decomposition rate. Heilmann-Clausen and
590 Christensen (2004) argue that diameter size (i.e. surface area per volume) can influence
591 decomposer community which in turn results in the divergence of decayed wood
592 property (Schilling et al., 2015). We also observed that small pieces of wood had more
593 similar outer and inner decomposition status than those of large woods. In our study
594 forests, trees are generally small in diameter due to the influences of northeast monsoon
595 wind (Chao et al., 2010b). Thus, our small forests may have faster decomposition rate,
596 differed decomposer community, and more consistent outer and inner decayed woody
597 material, comparing with other forests dominated by large diameter trees. On the

598 contrary, for forests dominated by large woody pieces, a rotten woody debris piece may
599 include some less decayed (and high carbon concentration) interior.

600

601 The subjective classification of decay class, and the underlying assumption that the
602 appearance and/or hardness of woody debris represents the decomposition processes
603 can introduce uncertainty in chemical properties between studies. We suspect that the
604 application of the subjective classification may differ among forest types, especially for
605 large and heavily decayed pieces, which could potentially complicate the determination
606 of carbon concentration. Thus, there is a need to verify the actual physical (e.g. wood
607 density) and chemical (e.g. carbon concentration) indications of the decay class
608 classification scheme between forests.

609

610 4.4 Concentration of other elements among decay classes

611 What remains behind the marked decline of carbon concentration in decayed woods?

612 In general, dry mass of living wood is composed of 50% carbon, 6% hydrogen, 44%
613 oxygen, and other trace amounts of inorganics (Rowell, 2012). A minor proportion, 0.2
614 to 3.4%, is ash (Fengel and Wegener, 1989). Examining the six subsamples from decay
615 class five, we found a significant increase of ash (%) with the decrease of carbon (%),
616 but other elements, in general, increased with carbon (%) (Fig. 4). Fengel and Wegener
617 (1989) suggest that the main components of ash are inorganic components, such as
618 potassium, calcium, magnesium, and silicon. Therefore, our finding of increasing ash
619 contents in heavily decayed wood demonstrates that inorganic components tend to
620 accumulate as carbon declines over time. This is likely due to cumulative impact of
621 leaching and heterotrophic respiration of organics during wood decay (Foudyl-Bey et
622 al., 2016; Morris et al., 2015).

623

624 The average nitrogen concentration values in wood of living trees in our study plots
625 (0.24% to 0.30%; Table 3) are similar to those from other tropical trees (average 0.24%;
626 Martin et al., 2014). Therefore, any differences in mineralisation rates appear unlikely
627 due to the differences in the nitrogen concentration in our study plots. We also found
628 that nitrogen concentration increased with decay classes, supporting the accumulation
629 of nitrogen during decomposition of woods found in other temperate (Harmon et al.,
630 1986), subtropical (Ricker et al., 2016), and tropical (Clark et al., 2002; Wilcke et al.,
631 2005) studies. The consistency between studies further emphasises the N retention role
632 of wood debris among sites. This accumulation of nitrogen is due to nitrogen fixation
633 and inhabitation of wood by other heterotrophs which can translocate nitrogen to the
634 decaying wood (Foudyl-Bey et al., 2016; Harmon et al., 1986).

635

636 The increase of nitrogen and decrease of carbon with the decay classes of wood resulted
637 in declining patterns of C:N ratio in our study sites (Table 3). The declining pattern is
638 also consistent with other tropical and subtropical studies (Clark et al., 2002; Meriem
639 et al., 2016; Wilcke et al., 2005; Yang et al., 2010). However, ratios were relatively low
640 in our sites (47.5 to 204.4), compared with other studies (32.4 to 365) (Clark et al.,
641 2002; Fujisaki and Perrin, 2015; Meriem et al., 2016; Wilcke et al., 2005; Yang et al.,
642 2010). The low C:N ratio of wood indicates potential for high respiration rate and fast
643 decay (Mackensen and Bauhus, 2003).

644

645 Oxygen and hydrogen percentages are highly correlated with carbon concentration (Fig.
646 3 and Fig. 4), suggesting that they are parts of the carbohydrate components. Thus, their
647 decomposition patterns should be correlated with that of carbons and decrease with

648 decay classes. Other compounds and elements which did not measured in our study,
649 such as P and Mg (Wilcke et al., 2005) and decay-resistant phenol-based extractives
650 (Harmon et al., 2013), may also accumulate with decomposition. These suggest that
651 woody debris can accumulate nutrients in the process of decomposition while losing
652 mass and carbon. In our forests at least, although the overall quantity of necromass is
653 generally low in the fully decayed class, such heavily decayed woody debris is rich in
654 inorganic nutrients.

655

656 4.5 Conclusions

657 The “carbon conversion factor” (wood density \times carbon concentration) has been
658 suggested by the IPCC (2006) as a required parameter to be able to estimate forest
659 carbon stocks and emissions. As the classification of decay class is subjective and
660 simply based on the appearance of wood pieces (e.g. Table 1), there is a need to verify
661 the actual physical (e.g. wood density) and chemical (e.g. carbon concentration)
662 indications of the decay class classification scheme. Our study reveals a pattern of
663 decreasing carbon concentration with decay status of wood within tropical forests in
664 Taiwan and also a pattern of increasing variance in the heavily decayed class. We
665 hypothesise that a fixed carbon fraction (i.e. steady carbon release) across woody pieces
666 is unlikely to be typical for high-biodiversity tropical forests due to diverse
667 decomposition trajectories involving variable woody substrate quality, decomposer
668 organism activities, and climatic conditions. Applying the conventional 50% carbon
669 concentration would substantially overestimate the carbon stores in woody debris,
670 potentially by more than a third. We therefore identify here a clear need to move beyond
671 applying blanket assumptions about carbon concentration in necromass, and instead to
672 evaluate it at the individual site-level, especially for tropical forests. Further, although

673 our study plots are rather small, if the marked decline in carbon fraction with necromass
674 decay turns out to be a widespread phenomenon across tropical forests, then the size of
675 the dead wood carbon pool in the biome is likely to be somewhat less than simple mass-
676 based calculations would suggest.

677

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687

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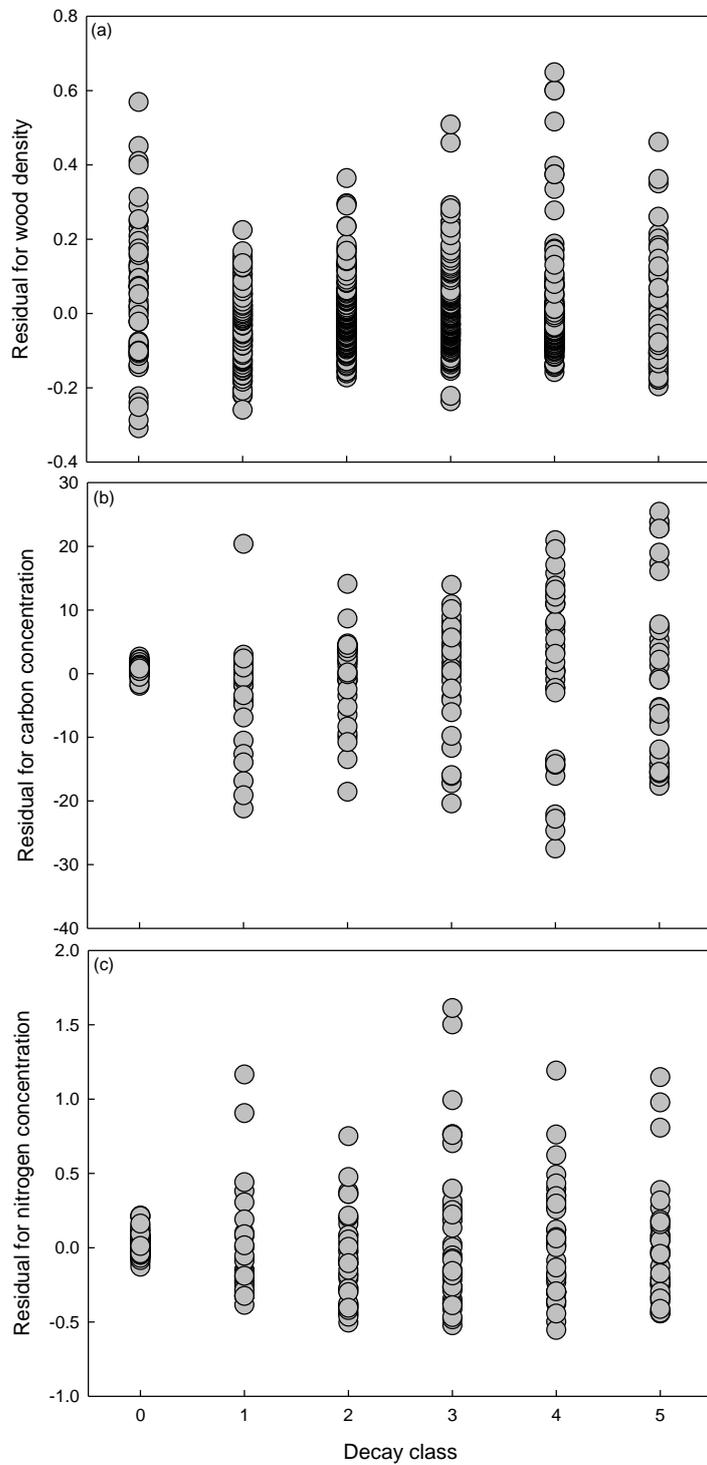
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882 Appendix 1 Living tree samples in Lanjenchi and Nanjenshan Forest Dynamics Plots, Taiwan.

Species code	Plot	Family	Species	Dominance rank*	Wood density (g cm ⁻³) (mean ± SE)	Carbon concentration (%) (mean ± SE)	Nitrogen concentration (%) (mean ± SE)	n	Sampled diameter (mean ± SD)
LCAC	Lanjenchi	Fagaceae	Castanopsis cuspidata var. carlesii	1	0.56 ± 0.03	44.9 ± 0.4	0.19 ± 0.02	3	19.9 ± 3.5
LCL	Lanjenchi	Fagaceae	Cyclobalanopsis longinux	4	0.80 ± 0.02	45.0 ± 0.2	0.26 ± 0.04	3	14.8 ± 3.8
LCYC	Lanjenchi	Fagaceae	Cyclobalanopsis championii	6	0.76 ± 0.05	45.7 ± 0.1	0.23 ± 0.00	3	26.4 ± 8.0
LES	Lanjenchi	Elaeocarpaceae	Elaeocarpus sylvestris	12	0.60 ± 0.04	43.8 ± 0.2	0.19 ± 0.01	3	21.3 ± 5.0
LIA	Lanjenchi	Illiciaceae	Illicium arborescens	3	0.57 ± 0.01	46.0 ± 0.2	0.28 ± 0.03	3	10.4 ± 1.9
LIC	Lanjenchi	Aquifoliaceae	Ilex cochinchinensis	8	0.88 ± 0.12	43.5 ± 0.8	0.28 ± 0.02	3	12.2 ± 4.0
LLA	Lanjenchi	Fagaceae	Lithocarpus amygdalifolius	10	0.97 ± 0.02	44.9 ± 0.3	0.31 ± 0.08	3	13.8 ± 6.0
LOM	Lanjenchi	Oleaceae	Osmanthus marginatus	9	0.67 ± 0.04	45.3 ± 0.4	0.22 ± 0.01	3	11.2 ± 3.9
LSO	Lanjenchi	Araliaceae	Schefflera octophylla	2	0.44 ± 0.00	44.0 ± 0.4	0.22 ± 0.01	3	37.5 ± 17.
LSS	Lanjenchi	Theaceae	Schima superba var. kankaoensis	5	0.61 ± 0.02	45.5 ± 0.1	0.19 ± 0.06	3	17.5 ± 5.1
NBJ	Nanjenshan	Euphorbiaceae	Bischofia javanica	1	0.58 ± 0.07	44.7 ± 0.2	0.26 ± 0.02	3	40.8 ± 15.
NCI	Nanjenshan	Fagaceae	Castanopsis indica	8	0.68 ± 0.08	44.4 ± 0.4	0.32 ± 0.07	3	44.6 ± 6.4
NDH	Nanjenshan	Meliaceae	Dysoxylum hongkongense	3	0.46 ± 0.01	44.5 ± 0.3	0.33 ± 0.02	3	16.1 ± 5.0
NDM	Nanjenshan	Urticaceae	Dendrocnide meyeniana	4	0.27 ± 0.02	43.0 ± 0.7	0.39 ± 0.04	3	9.5 ± 1.6
NFA	Nanjenshan	Moraceae	Ficus ampelas	15	0.43	44.5	0.26	1	18.0
NFB	Nanjenshan	Moraceae	Ficus benjamina	2	0.53 ± 0.06	43.8 ± 0.3	0.34 ± 0.01	3	16.6 ± 2.2
NLS	Nanjenshan	Lythraceae	Lagerstroemia subcostata	9	0.65 ± 0.02	44.9 ± 0.1	0.30 ± 0.03	3	23.6 ± 7.7
NMJ	Nanjenshan	Lauraceae	Machilus japonica var. kusanoi	10	0.48 ± 0.05	44.4 ± 0.3	0.24 ± 0.03	3	25.0 ± 20.
NSO	Nanjenshan	Araliaceae	Schefflera octophylla	6	0.35 ± 0.03	43.8 ± 0.2	0.22 ± 0.01	3	37.5 ± 17.
NTT	Nanjenshan	Staphyleaceae	Turpinia ternata	11	0.43	44.9	0.31	2	13.5 ± 4.9
Total					0.59 ± 0.02	44.6 ± 0.1	0.27 ± 0.01	57	20.9 ± 12.3

883 n = number of individuals; * based on basal area (m² ha⁻¹) within each forest (Chao et al., 2010a; Chao et al., 2007)

884 Appendix 2 Diagnostic plots of residuals against decay class in preliminary fitted
885 quadratic regressions. (a) Wood density (g cm^{-3}), (b) carbon concentration (%), and (c)
886 nitrogen concentration (%).



887

888 Appendix 3 Statistical supplementary.

889 One of the assumptions of regression is that there is constant variation (homogeneity)
890 in y for all values of x (James et al., 2013). This means that for $y = \mu(x) = \beta_0 + \beta_1 x_1 +$
891 $\beta_2 x_2 + \dots + \beta_{p-1} x_{p-1} + \epsilon$, ϵ (error) has a constant variance σ^2 (where x_1, x_2, \dots and x_{p-1} are
892 the independent variables and β_0, β_1, \dots and β_{p-1} are the parameters). When variances
893 of the dependent variable y were not homogeneous for different values of the
894 independent x variable, we used weighted regression (James et al., 2013). The statistical
895 model is $y = \mu(x) + \sigma(x)\epsilon$, where $\mu(x)$ is the mean function for y against x , $\sigma(x)$ is
896 the standard deviation of y as a function of x , and $\epsilon \sim N(0,1)$. First, we fitted a
897 preliminary linear regression $\mu_r(x)$ without weight. Visual inspection of the residuals
898 suggested that the variance function, $\sigma^2(x)$, is approximately linear in x , i.e. $\sigma^2(x) =$
899 $\sigma_0^2 + \delta^2 x$, where σ_0^2 and δ^2 are constants. However, as $\sigma^2(0) = \sigma_0^2$ was found to be
900 very small or did not follow the general trend with $x > 0$, we used a variation on this
901 model. When $x > 0$, $\sigma^2(x) = \delta^2 x$, which was relatively easy to fit to the data using
902 maximum likelihood.

903 The maximum likelihood estimate, $\hat{\delta}^2$, of δ^2 (please see the proof listed at the
904 end of this appendix) was found to be

$$905 \quad \hat{\delta}^2 = \frac{1}{n-p} \sum_{i=1}^k \sum_{j=1}^m \frac{(y_{ij} - \mu_r(x_i))^2}{x_i}, \quad \text{eqn A.1}$$

906 where y is the dependent variable, n is the total sample size of y , p is the number of
907 fitted parameters for $\mu_r(x)$, i is the index of the decay class x , which is given the
908 numerical value x_i in general but here $x_i = i$ (from 1 to k), m is the subsample size of y
909 at each decay class x_i , y_{ij} is the sampled values of y at decay class i . In equation A.1 μ_r
910 (x_i) is the preliminary unweighted fit of the linear regression at decay class i . The
911 variance for the decay class 0, σ_0^2 , was estimated as simply the sample variance about
912 the mean of y for decay class 0. These estimates gave us the maximum likelihood

913 estimates: for $x > 0$, $\hat{\sigma}^2(x) = \hat{\delta}^2 x$; for $x = 0$, $\hat{\sigma}^2(0) = \hat{\sigma}_0^2$.

914

915 For the weighted regression, the weights of woody debris at each decay class i were the

916 inverse of the estimated variances ($\frac{1}{\hat{\sigma}^2(x)}$). Finally, we re-fitted the $\mu(x)$ with weights

917 estimated above. The statistical tests for the weighted regression coefficients in the

918 main text are based on these weighted coefficients. The sample variance of y at each

919 decay class i can also be estimated using the following equation

920
$$s^2(x_i) = \frac{1}{m} \sum_{j=1}^m (y_{ij} - \hat{\mu}_r(x_i))^2, \quad \text{eqn A.2,}$$

921 where y is the independent variable, m is the subsample size of y at decay class i , $\hat{\mu}_r(x_i)$

922 is its value fitted from the weighted regression.

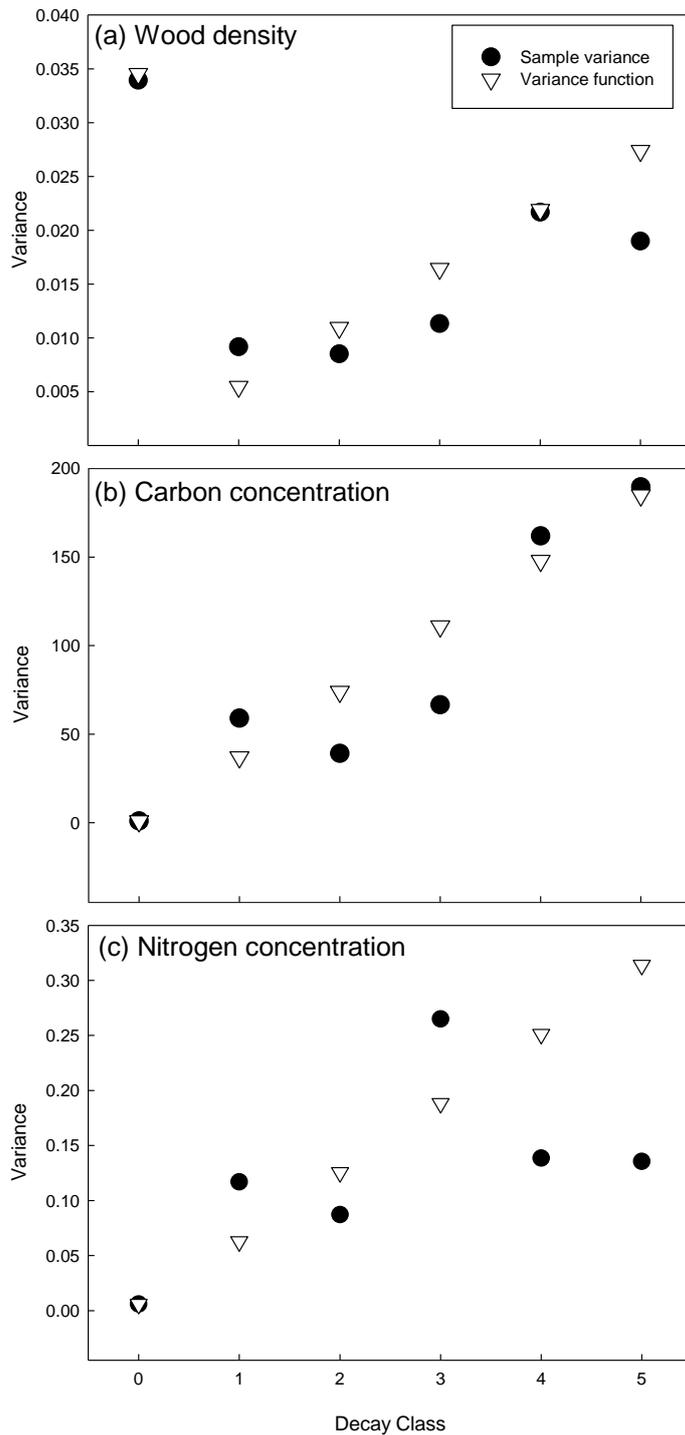
923

924 The variance estimated as $s^2(x_i)$ (eqn A.2) and as $\hat{\sigma}^2(x)$ were plotted in the following

925 Fig. A.1a, b and c. We did not find systematic changes between these two types of

926 variance estimates.

927



928

929 Fig. A.1 Variance estimates based on sample variance ($s^2(x_i)$ in eqn A.2) and variance
 930 function ($\hat{\sigma}^2(x)$; $df = n-3$). (a) Wood density, (b) carbon concentration, and (c) nitrogen
 931 concentration.

932

933 **Statistical proof of the variance model**

934 This is the proof of the maximum likelihood estimate, $\hat{\delta}^2$, of δ^2

935 x = decay class

936 $y = \mu(x) + \sigma^2(x) \epsilon$

937 $\epsilon \sim N(0,1)$

938 Likelihood function is the product of the probability density function for the normal

939 distribution:

940
$$L(\mu(x), \sigma^2(x) | x_1, \dots, x_n) = \prod_{i=1}^n \frac{1}{\sqrt{2\pi\sigma^2(x_i)}} e^{-\frac{1}{2} \frac{(y_i - \mu(x_i))^2}{\sigma^2(x_i)}}$$

941
$$= (\prod_{i=1}^n 2\pi\sigma^2(x_i))^{-\frac{1}{2}} \times \exp(-\frac{1}{2} \sum_{i=1}^n \frac{(y_i - \mu(x_i))^2}{\sigma^2(x_i)}),$$

942 where $\mu(x)$ is the mean function and $\sigma^2(x)$ is the variance function, given the data x_1 to

943 x_n .

944 To estimate $\sigma^2(x_i)$, we assumed that $\sigma^2(x_i)$ is a function of parameters p . The log

945 likelihood is

946
$$l(\mu(x), \sigma^2(x) | x_1, \dots, x_n)$$

947
$$= \ln (\prod_{i=1}^n 2\pi\sigma^2(x_i))^{-\frac{1}{2}} \times \exp(-\frac{1}{2} \sum_{i=1}^n \frac{(y_i - \mu(x_i))^2}{\sigma^2(x_i)})$$

948
$$= -\frac{n}{2} \ln 2\pi - \sum_{i=1}^n \frac{1}{2} \ln \sigma^2(x_i) - \frac{1}{2} \sum_{i=1}^n \frac{(y_i - \mu(x_i))^2}{\sigma^2(x_i)}$$

949 The maximum likelihood estimates of any parameter p of the variance function are

950 found by equating the derivative of the log likelihood to 0. Here the gives

951
$$\frac{d}{dp} l(\mu(x), \sigma^2(x) | x_1, \dots, x_n) = \frac{d}{dp} \left(-\frac{n}{2} \ln 2\pi - \sum_{i=1}^n \frac{1}{2} \ln \sigma^2(x_i) - \right.$$

952
$$\left. \frac{1}{2} \sum_{i=1}^n \frac{(y_i - \mu(x_i))^2}{\sigma^2(x_i)} \right) = \sum_{i=1}^n \left(-\frac{1}{2\sigma^2(x_i)} + \frac{1}{2} \frac{(y_i - \mu(x_i))^2}{(\sigma^2(x_i))^2} \right) \frac{d\sigma^2(x_i)}{dp} = 0$$
, assuming that $\mu(x)$

953 does not depend on p .

954

955 If $\sigma^2(x_i) \equiv \sigma^2$ then $\frac{d\sigma^2(x_i)}{dp} = 1$ (i.e. variance is not a function of x as in unweighted

956 regression). Thus

$$957 \quad \sum_{i=1}^n \left(-\frac{1}{2\sigma^2} + \frac{1}{2} \frac{(y_i - \mu(x_i))^2}{(\sigma^2)^2} \right) = 0$$

$$958 \quad \sum_{i=1}^n \left(-\frac{1}{\sigma^2} + \frac{(y_i - \mu(x_i))^2}{\sigma^4} \right) = 0$$

$$959 \quad \sum_{i=1}^n \left(-\sigma^2 + (y_i - \mu(x_i))^2 \right) = 0$$

$$960 \quad n\sigma^2 = \sum_{i=1}^n (y_i - \mu(x_i))^2$$

$$961 \quad \sigma^2 = \frac{\sum_{i=1}^n (y_i - \mu(x_i))^2}{n}$$

962 This is the usual maximum likelihood estimate for population homogeneous variance

963 using unweighted regression. If we fit p parameters for μ , then the divider n is replaced

964 by n-p (the degree of freedom) to make it unbiased.

965

966 As Appendix 2 has showed that the variances of the independent variables are likely to

967 be linear in x for $x > 0$, we propose that $\sigma^2(x) = \delta^2 x$.

968 Then $p = \delta^2$, $\frac{d\sigma^2(x_i)}{dp} = x_i$ and the equations to solve are:

$$969 \quad \sum_{i=1}^n \left(-\frac{1}{\delta^2 x_i} + \frac{(y_i - \mu(x_i))^2}{(\delta^2 x_i)^2} \right) x_i = 0$$

$$970 \quad \sum_{i=1}^n \left(-\frac{x_i}{\delta^2 x_i} + \frac{(y_i - \mu(x_i))^2 x_i}{(\delta^2 x_i)^2} \right) = 0$$

$$971 \quad \sum_{i=1}^n \left(-\frac{x_i}{\delta^2 x_i} + \frac{(y_i - \mu(x_i))^2 x_i}{\delta^4 x_i^2} \right) = 0$$

$$972 \quad \sum_{i=1}^n \left(-\delta^2 + \frac{(y_i - \mu(x_i))^2}{x_i} \right) = 0$$

$$973 \quad \delta^2 = \frac{1}{n} \sum_{i=1}^n \frac{(y_i - \mu(x_i))^2}{x_i}$$

974 If we fit p parameters for μ , then the divider n have become n-p to account for the degree

975 of freedom.

$$976 \quad \hat{\delta}^2 = \frac{1}{n-p} \sum_{i=1}^n \frac{(y_i - \mu(x_i))^2}{x_i}$$

977 Accounting the m observations at each decay class, we get

$$978 \quad \hat{\delta}^2 = \frac{1}{n-p} \sum_{i=1}^k \sum_{j=1}^m \frac{(y_{ij} - \mu_r(x_i))^2}{x_i}$$

979 Thus, the variance model for this fit is $\hat{\sigma}^2(x) = \hat{\delta}^2 x$.

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981

982