

1 Comparison of greenhouse gas fluxes from tropical forests and oil 2 palm plantations on mineral soil

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

20 Ecosystems) landscape in Malaysian Borneo (Sabah) with measurements every two months over a two-
21 year period. GHG fluxes were measured by static chambers together with key soil physicochemical
22 parameters and microbial biodiversity. At all sites, N₂O fluxes were spatially and temporally highly
23 variable. On average largest fluxes (incl. 95% CI) were measured from OP plantations (45.1 (24.0 – 78.5)
24 $\mu\text{g m}^{-2} \text{ h}^{-1} \text{ N}_2\text{O-N}$), slightly smaller from the riparian area (29.4 (2.8 – 84.7) $\mu\text{g m}^{-2} \text{ h}^{-1} \text{ N}_2\text{O-N}$) and
25 smallest from logged forests (16.0 (4.0 – 36.3) $\mu\text{g m}^{-2} \text{ h}^{-1} \text{ N}_2\text{O-N}$). Methane fluxes were generally small
26 (mean \pm sd); $-2.6 \pm 17.2 \mu\text{g CH}_4\text{-C m}^{-2} \text{ h}^{-1}$ for OP and $1.3 \pm 12.6 \mu\text{g CH}_4\text{-C m}^{-2} \text{ h}^{-1}$ for riparian with the range
27 of measured CH₄ fluxes largest in logged forests ($2.2 \pm 48.3 \mu\text{g CH}_4\text{-C m}^{-2} \text{ h}^{-1}$). Soil respiration rates were
28 larger from riparian areas ($157.7 \pm 106 \text{ mg m}^{-2} \text{ h}^{-1} \text{ CO}_2\text{-C}$) and logged forests ($137.4 \pm 95 \text{ mg m}^{-2} \text{ h}^{-1} \text{ CO}_2\text{-}$
29 C) than OP plantations ($93.3 \pm 70 \text{ mg m}^{-2} \text{ h}^{-1} \text{ CO}_2\text{-C}$) because of larger amounts of decomposing leaf litter.
30 Microbial communities were distinctly different between the different land-use types and sites. Bacterial
31 communities were linked to soil pH and fungal and eukaryotic communities to land-use. Despite
32 measuring a large number of environmental parameters, mixed models could only explain up to 17% of
33 the variance of measured fluxes for N₂O, 3% of CH₄ and 25% of soil respiration. Scaling up measured
34 N₂O fluxes to Sabah using land areas for forest and OP resulted in emissions increasing from 7.6 Mt (95%
35 confidence interval, -3.0-22.3 Mt) per year in 1973 to 11.4 Mt (0.2-28.6 Mt) per year in 2015 due to the
36 increasing area of forest converted to OP plantations over the last ~40 years.

37 **1 Introduction**

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

51

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

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

65
66 OP plantations are assessed for their GHG emissions, but rarely have emissions from forests and
67 plantations from the same region been reported together, despite the science community calling for flux
68 measurements from forest and converted land simultaneously (van Lent et al., 2015). Much of the focus
69 has been on GHG emissions from tropical forests on peatland and peatland drained for plantations rather
70 than from tropical mineral soils, because of the serious carbon losses when draining the peatlands for crop
71 production. In addition, more attention has been given to carbon fluxes and storage (Germer and
72 Sauerborn, 2008; Hassler et al., 2015) than emissions from the non-CO₂ GHG methane (CH₄) and nitrous
73 oxide (N₂O). Meijide et al. (2020) identified the need to study all three GHGs together in order to assess
74 total emissions from OP plantations. Even though CH₄ and N₂O are not emitted at the quantity of CO₂,
75 their global warming potentials (GWP) per molecule are 28 and 34 (without and with climate-carbon
76 feedback) and 265 and 298 times higher than CO₂ on a 100 year time horizon, respectively, which

77 highlights their importance in the climate change debate (Myhre et al., 2013). Due to the serious
78 environmental issues arising from conversion of peatlands to OP plantations, the focus will increasingly
79 shift to mineral soil for conversion to plantations, especially in Malaysia (Shanmugam et al., 2018).
80 However, there are too few measurements reported of N₂O emissions from mineral soils in the tropics to
81 draw firm conclusions about the increase of N₂O emissions after land-use change from secondary forest
82 to OP (Shanmugam et al., 2018).

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

97 emission rates will significantly increase after land-use change (van Lent et al., 2015). Tropical forest
98 soils are estimated to contribute 28% to the global CH₄ uptake, hence large changes to this sink could
99 alter the accumulation of CH₄ in the atmosphere substantially (Dutaur and Verchot, 2007). However,
100 uncertainties are large due to data scarcity. Only one study from Peninsula Malaysia reported that
101 selectively logged forests may be weaker sinks of CH₄ and larger sources of N₂O than undisturbed tropical
102 rain forest, at least for a short period, because of the increased soil nitrogen availability and soil
103 compaction due to disturbance by heavy machinery (Yashiro et al., 2008).

104

105 Forest conversion to OP has not only shown differences in the chemical and physical soil properties, but
106 also in the soil microbial community composition and functional gene diversity (Tripathi et al., 2016).
107 The diversity and abundance of plant communities fundamentally affect the soil microbial community
108 and their function (Eisenhauer, 2016; Tripathi et al., 2016). As yet, it remains uncertain how conversion
109 from forest to OP impacts microbial communities, and their influence on N₂O and CH₄ fluxes (Kaupper
110 et al., 2019; Tin et al., 2018). Transformation of tropical forest to, for example OP plantations, reduces
111 bacterial abundance initially and alters the community composition but once established may not
112 necessarily result in reduced bacterial richness in the OP soil (Lee-Cruz et al., 2013; Tripathi et al., 2016).
113 Although the focus of this paper lies on the comparison of soil GHG flux rates (especially for N₂O) and
114 their soil chemical and physical properties, we have taken the opportunity to understand the differences
115 in microbial community composition between forests and OP *in situ*. A previous study has investigated
116 environmental drivers and microbial pathways leading to GHG emissions under controlled laboratory

117 incubations using soils from a subset of the field locations discussed here (Drewer et al., 2020). The aim
118 here was to broadly characterise the microbial communities at the different sites in the different land-uses
119 and use the information alongside other measured abiotic factors in mixed models in an attempt to explain
120 the measured fluxes.

121

122 The objectives of this study were:

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

127

128 With following specific hypotheses:

- 129 (1) N₂O fluxes will be larger from OP plantations due to N fertiliser addition compared to
130 tropical forest
- 131 (2) Land-use determines microbial diversity, and thereby influences N₂O flux rates

132

133 In light of countries committing to reduce and mitigate GHG emissions, e.g. 2015 Paris Agreement
134 (UNFCCC, 2015), it is important to constrain each country's current emission rates, by providing data
135 from measurements rather than relying on model estimates. In this study, we present much needed data

136 of N₂O and CH₄ fluxes from logged tropical forests and OP plantations on mineral soil as well as their
137 biochemical characteristics and temporal and spatial variability.

138 **2 Methods**

139 **2.1 Site description**

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

155 and a medium aged OP plantation, around 7 years old at the start of the project (OP7). The riparian reserve
156 area (RR), draining into a small shallow stream, is adjacent and down slope from OP7. In addition, we
157 selected a slightly older plantation, around 12 years of age at the start of the project (OP12). All OP
158 plantations in this study were terraced. Logged forest sites are the 10 ha plots of the logged forest (and
159 future fragments) LF, B and E of the SAFE design.

160

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

168

169 **2.2. Field measurements**

170 In order to measure fluxes of N₂O and CH₄ from the chosen logged forests and OP plantations, a total of
171 56 static chambers were installed in the SAFE landscape (total area 8,000 ha). Eight chambers were placed
172 in the 10 ha plots in logged forests LF, B, and E. In the OP plantations, 8 chambers were placed in a ~2-
173 year old (OP2), 8 in a ~12-year old plantation (OP12); 12 chambers were installed in the ~7-year old OP
174 plantation (OP7) and 4 in an adjacent riparian reserve area (RR). These were the plantation ages when

175 soil sampling and flux measurements started in 2015, hence, the sites are labelled OP2, OP7 and OP12.
176 For exact GPS locations see the published dataset (Drewer et al., 2019). Fluxes were measured from all
177 56 chambers every two months over a two-year period, from January 2015 to November 2016; resulting
178 in 12 measurement occasions for each of the chambers and a total of 672 individual flux measurements.
179
180 We only received basic fertiliser information from the estate managers at the beginning of our study. The
181 OP2 and OP7 plantations were managed by the same estate. Fertiliser was applied as slow-release (over
182 4 – 6 months) bags (500 g) of the brand ‘PlantSafe®’ (N as Ammonium Sulphate). For palms 0 – 5 years
183 of age PlantSafe® 12-8-16-1.5+trace elements (Diammonium Phosphat ((NH₄)₂PO₄), Murite of Potash
184 (KCl), Ammonium Sulphate ((NH₄)₂SO₄), Magnesium Sulphate (MgSO₄) + Borax Penthydrate) was
185 used, and for palms >5 years PlantSafe® 8-8-27-15 was applied as 2 kg bag per plant, three times per
186 year. Planting density was approximately 9 x 9 m spacing between palms and in addition to the mineral
187 fertiliser, empty fruit bunches (EFB) were spread, however, there appeared to be no obvious pattern of
188 application and most EFB were piled up along the main roads, rather than distributed evenly throughout
189 the plantations. The OP12 plantation was managed by a different estate. Distance between the palms and
190 planting density here was 8 x 8 m. Application of fertiliser also occurred as PlantSafe® bags with two
191 applications per year and rates of 3-4 kg per palm each time, totalling about 8 kg N ha⁻¹ y⁻¹. EFB were
192 not returned to this plantation and Glyphosate was applied three times per year around each palm stem to
193 control weeds. We assume Glyphosate was also applied to the OP2 and OP7 plantations in the other estate
194 as well. Generally, fertiliser management was according to recommendations by the Malaysian Palm Oil

195 Board (MPOB). Because of the slow release nature of the fertiliser, we did not expect large peaks
196 following fertilisation, and we sampled every two months over two years to capture the long-term
197 differences.

198

199 **2.2.1 Soil nitrous oxide (N₂O) and methane (CH₄) fluxes**

200 The static chamber method was used for N₂O and CH₄ flux measurements as described in previous studies
201 (Drewer et al., 2017a; Drewer et al., 2017b). Round static collars (diameter = 40 cm, height 10 cm) fitted
202 with a 5 cm wide flange at the top end, were inserted into the ground to a depth of approximately 5 cm
203 for the entire two year study period. For flux measurements chambers (diameter = 40 cm, height 25 cm)
204 fitted with a flange at the bottom of the chamber were fastened onto the bases using four strong clips,
205 only during the 45-minute measurement periods. The collars, chamber and flanges consist of opaque
206 polypropylene. A strip of commercially available draft excluder glued onto the flange of the lid provided
207 a gas tight seal between chamber and lid. The lids were fitted with a pressure compensation plug to
208 maintain ambient pressure in the chambers during and after sample removal. Gas samples were taken at
209 regular intervals (0, 15, 30, 45 min) from each chamber. A three-way tap was used for gas sample removal
210 using a 100 ml syringe. 20 ml glass vials were filled with a double needle system to flush the vials with
211 five times their volume and remained at ambient pressure rather than being over-pressurised. The sample
212 vials were sent to UKCEH Edinburgh for analysis usually between 4-7 weeks after sampling. A
213 specifically conducted storage test confirmed no significant loss of concentration during that time period.
214 Samples and three sets of four certified standard concentrations (N₂O, CH₄ in N₂ with 20% O₂) were

215 analysed using a gas chromatograph (Agilent GC7890B with headspace autosampler 7697A; Agilent,
216 Santa Clara, California) with micro electron capture detector (μ ECD) for N_2O analysis and flame
217 ionization detector (FID) for CH_4 analysis. These detectors were setup in parallel allowing the analysis
218 of the two GHGs at the same time. Limit of detection was 5 ppb for N_2O and 40 ppb for CH_4 . Peak
219 integration was carried out with OpenLab© Software Suite (Agilent, Santa Clara, California).

220

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

$$223 \quad F = \frac{dC}{dt} \times \frac{\partial V}{A} \quad (\text{Equation 1})$$

224 Where dC/dt is the concentration (C , $\mu\text{mol mol}^{-1}$) change over time (t , in s), which was calculated by
225 linear regression, $\rho V/A$ is the number of molecules in the enclosure volume to ground surface ratio, where
226 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
227 the chamber (Levy et al., 2012).

228

229 Fluxes were quality checked and checked for linearity and no saturation occurred during the time sampled
230 (2 min for CO_2 and 45 min for N_2O and CH_4), so linear was the best fit for all fluxes presented here.
231 Applying the analytical limit of detection to the flux calculation, the resulting detection limits and
232 therefore uncertainties associated with the flux measurements are $1.6 \mu\text{g N m}^{-2} \text{h}^{-1}$ for N_2O and $5 \mu\text{g C}$
233 $\text{m}^{-2} \text{h}^{-1}$ for CH_4 in the units used in the results section.

234

235 **2.2.2 Soil respiration (CO₂) fluxes**

236 In addition, soil CO₂ respiration rates were measured close to each chamber location using a dynamic
237 chamber (volume: 0.001171 m³) covering 0.0078 m² of soil for 120 s with an EGM-4 infrared gas analyser
238 (IRGA: InfraRed Gas Analyser; PP Systems; Hitchin, Hertfordshire, England). To do so, cut drainpipes
239 of 7 cm height matching the diameter of the IRGA chamber were inserted into the ground to a depth of
240 about 5 cm for the duration of the study to allow for a good seal with the soil surface. All vegetation and
241 litter was removed from the surface at the beginning of the measurement period to guarantee soil-only
242 respiration measurements. Taking into account the time of measurement and the soil temperature, fluxes
243 were calculated based on the linear increase of CO₂ concentrations. Soil respiration was measured every
244 time N₂O and CH₄ fluxes were measured, resulting in 12 measurement occasions for each of the 56
245 locations and 672 individual measurements.

246

247 **2.2.3 Auxiliary physical and chemical soil measurements**

248 Other environmental parameters were measured during time of chamber enclosure as possible explanatory
249 variables for correlation with recorded GHG fluxes. Soil and air temperatures were measured using a
250 handheld Omega HH370 temperature probe (Omega Engineering UK Ltd., Manchester, UK) at each
251 chamber location at a soil depth of 10 cm and by holding the temperature sensor 30 cm above the soil
252 surface at chamber height. Volumetric soil moisture content (VMC) was measured at a depth of 7 cm
253 using with a portable probe (Hydrosense 2; Campbell Scientific, Loughborough, UK). For determining
254 KCl-extractable soil nitrogen (N) in the field, soil samples were collected to a depth of 10 cm around each

255 of the chamber locations on each of the chamber measurement days, using a gouge auger. Extractions
256 were carried out in the field laboratory on the same day. Soil samples were mixed well, stones were
257 removed, and subsamples of ca. 6 g soil (fresh weight) was transferred into 50 ml falcon tubes containing
258 25-ml 1 M KCl solution. The samples were shaken for 1 min every 15 min for one hour, then filtered
259 through Whatman 42© filter paper (GE Healthcare, Chicago, USA) and kept in the fridge after addition
260 of a drop of 75% H₂SO₄ as a preservative. Analysis for ammonium (NH₄⁺) and nitrate (NO₃⁻)
261 concentrations was carried out at Forest Research Centre in Sandakan (Sabah, Malaysia) using a
262 colorimetric method (Astoria 2 Analyzer (Astoria-Pacific Inc., USA).

263

264 The following parameters were measured less frequently. Soil pH was measured on three occasions from
265 the top 0-10 cm, close to each chamber at the start of the measurement period and two months later, and
266 inside the chambers after the last flux measurements at the end of the experiment. For pH measurements
267 10 g of fresh soil was mixed with deionised H₂O (ratio 1:2), and after 1 hour analysed on a MP 220 pH
268 meter (Mettler Toledo GmbH, Schwerzenbach, Switzerland). Soil samples for bulk density were collected
269 from inside each chamber after the final flux measurement at the end of this study. Galvanised iron rings
270 (98.17 cm³) with a sharp edge were inserted in the upper soil layer with a hammer to 5 cm depth without
271 compaction. Samples were oven-dried at 105°C until constant weight (usually 48 hours) and bulk density
272 (g cm⁻³) was calculated based on the dry weight occupying the volume of the ring. Total C and N in soil
273 and litter was measured once on the last sampling occasion. Soil samples were taken from the top 0-10
274 cm inside the chambers. The samples were air dried in the field laboratory and a subsample of each were

dried at 105°C to constant weight in the laboratory to convert the results to oven-dry weight, ground and analysed at the Forest Research Centre in Sandakan on an elemental analyser (Vario Max CN Elemental Analyzer (Elementar Analysensysteme, Germany). Litter was collected from the surface area of each chamber, air dried at 30 °C and analysed for total C and N as described above.

2.2.4 Soil microbial community composition

Soil samples for microbial analysis were taken on two occasions from all 56 flux chamber locations in March 2016 and November 2016 (the last sampling occasion). On the first sampling date, soil was taken close to each chamber in order not to disturb the soil inside the chamber. In November 2016, soil was taken from inside each chamber, as this was the experimental end date. Approximately 5 g of soil was taken from the top 3 cm and stored in ziplok bags at ambient air temperature until posting to UKCEH Wallingford for analysis. The soil samples had to be sent as ‘fresh’ samples as there were no freezers operating continuously at the field station, therefore it was not possible to keep the soil frozen during storage and transport. The samples were frozen at -80°C once they reached UKCEH Wallingford until analyses.

For sequencing analyses of bacterial, and fungal and soil eukaryotic communities, DNA was extracted from 0.2 g of soil using the PowerSoil-htp 96 Well DNA Isolation kit (Qiagen Ltd, Manchester, UK) according to manufacturer's protocols. The dual indexing protocol of Kozich et al. (2013) was used for Illumina MiSeq sequencing (Kozich et al., 2013) with each primer consisting of the appropriate Illumina

295 adapter, 8-nt index sequence, a 10-nt pad sequence, a 2-nt linker and the amplicon specific primer. The
296 V3–V4 hypervariable regions of the bacterial 16S rRNA gene were amplified using primers 341F
297 (Muyzer et al., 1993) and 806R (Yu et al., 2005), CCTACGGGAGGCAGCAG and
298 GCTATTGGAGCTGGAATTAC respectively; the ITS2 region for fungi using primer ITS7f
299 (GTGARTCATCGAATCTTTG) and ITS4r (TCCTCCGCTTATTGATATGC) (Ihrmark et al., 2012) for
300 eukaryotes the 18S rRNA amplicon primers from (Baldwin; A.J et al., 2005) were used
301 (AACCTGGTTGATCCTGCCAGT and GCTATTGGAGCTGGAATTAC). After an initial denaturation
302 at 95 °C for 2 minutes PCR conditions were: denaturation at 95 °C for 15 seconds; annealing at
303 temperatures 55 °C, 52 °C, 57 °C for 16S, ITS and 18S reactions respectively; annealing times were 30
304 seconds with extension at 72 °C for 30 seconds; cycle numbers were 30; final extension of 10 minutes at
305 72 °C was included. Amplicon concentrations were normalized using SequalPrep Normalization Plate Kit
306 (Thermo Fisher Scientific Ltd, Altrincham, UK) prior to sequencing each amplicon library separately on
307 the Illumina MiSeq using V3 chemistry using V3 600 cycle reagents at concentrations of 8 pM with a 5%
308 PhiX Illumina control library (Illumina Ltd, Cambridge, UK).

309

310 Illumina demultiplexed sequences were processed in R software package, version 3.6.1 (R Core Team,
311 2017) using DADA2 (Callahan et al., 2016) to quality filter, merge, denoise and construct sequence tables
312 as follows: Amplicons reads were trimmed to 270 and 220 bases, forward and reverse respectively for
313 ITS, and forward reads were trimmed to 250 and 280 bases for 16S and 18S respectively. Filtering settings
314 were maximum number of Ns (maxN) = 0, maximum number of expected errors (maxEE) = (1,1).

Sequences were dereplicated and the DADA2 core sequence variant inference algorithms applied. Forward and reverse reads were merged using mergePairs function as appropriate. Sequence tables were constructed from the resultant actual sequence variants and chimeric sequences were removed using removeBimeraDenovo default settings.

2.3 Data analysis

Environmental data, especially soil N₂O fluxes, are typically highly variable in space and time, which makes their statistical analysis challenging. Much of the variation cannot be explained by co-variables, as the driving microbial processes are not directly observed. They are also usually strongly left skewed (containing a high number of very small fluxes), and are expected to approximate a lognormal distribution. Against this background, trying to detect effects of land-use (or experimental treatments) is difficult. The calculation of a confidence interval on the mean of a log-normal distribution is problematic when variability is high and sample size is small (e.g. Finney 1941), as is generally the case with flux measurements.

Here we applied a Bayesian methodology to address this problem, using a model similar to that described by Levy et al. (2017). This accounts for the lognormal distribution of observations, while including hierarchical effects of land-use, and effects of sites within land-use types as well as the repeated measures. In the current statistical terminology, this is a generalised linear mixed-effect model (GLMM) with a lognormal response and identity link function. The model consists of a fixed effect of land-use (Forest,

Oil Palm, or Riparian), with a random effect representing the variation among sites within a land-use type. The parameters were estimated by the Markov chain Monte Carlo (MCMC) method, using Gibbs sampling as implemented in Just Another Gibbs Sampler (JAGS) (Plummer 1994), and described in more detail by Levy et al. (2017). The model can cope with the slight imbalance in the design, and propagates the uncertainty associated with the relatively small sample sizes appropriately.

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

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

356 **2.4 Upscaling of N₂O fluxes to Sabah scale**

357 In an attempt to broadly upscale our findings, we calculated the annual soil N₂O emission for the Sabah
 358 state based on the data from this study (Table 2), together with land cover areas estimates (Gaveau et al.,
 359 2016) of forests, pulpwood and OP plantations for 1973 and six 5 yearly intervals from 1990-2015. We
 360 included the pulpwood plantation area in the total forest area, as to our knowledge there are no data of
 361 N₂O emissions from this sector. We used mean emissions and the 95% confidence interval calculated by
 362 the GLMM and posterior probability to account for variability and associated uncertainties.

363 **3 Results**

364 **3.1 Soil parameters**

365 Results are presented by site (B, E, LF, OP2, OP7, OP12, RR) or land-use (logged forest (B, E, LF), oil
 366 palm (OP2, OP7, OP12), riparian (RR)). Soil pH was acidic from logged forest site B (pH 3.65±0.44)
 367 compared to forest E and LF, which were closer to neutral (pH 6.38±0.67 and 6.14±0.5), and the OP
 368 plantations were more acidic (pH 4.5-4.7±0.2) compared to the riparian area (pH 5.8±0.55) (Table 1).
 369 Bulk density was lower at the forest sites (~0.81 g cm⁻³) compared to the OP plantations (~1.26 g cm⁻³)
 370 mainly due to a higher amount of organic matter and litter in the forest sites (B, E, LF) and a combination
 371 of compaction due to land management and lower organic matter content in the OP plantations and
 372 riparian area (OP2, OP7, OP12, RR) (Table 1). Total carbon (C) and nitrogen (N) in soil were higher in
 373 the logged forest sites (~3-7% C and ~0.25-0.4% N, albeit with a very high variability) than the OP

374 plantations (<1% C and <0.1% N) (Table 1) due to larger amount of litter present. The riparian reserve
375 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
376 the logged forests. Variability even within one site was large for the forest sites which is also reflected in
377 the C/N ratios (Table 1). Litter was present in all of the forest and riparian reserve chambers and only in
378 a few of the OP chambers. The average litter weight in the forest chambers was between 50 and 150 g
379 dry weight with a very high variability, about 15 g in the riparian area, and hardly any litter in the OP
380 chambers, with no litter in OP12, only in one of the OP7 chambers and an average amount of 50 g of litter
381 in the young OP2 , again with a very high variability (Table 1). The total C and N content in litter was
382 similar in logged forest and OP (~35-40% C and ~1.5-1.8% N); the main difference was the
383 presence/absence of litter and the amount present. For all these measured parameters the variability within
384 each site was high apart from pH in OP which was most likely regulated by plantation management
385 operations. Because of the large temporal and spatial variabilities none of the soil physicochemical
386 parameters were significantly different for the different land-uses or sites apart from pH from site B.

387

388 Soil moisture had high variability both spatially and temporally, with a large range for all land-uses (Figure
389 2a) and no discernable temporal trend. The riparian reserve tended to have slightly higher soil moisture
390 than the adjacent OP plantation due to proximity to a little stream and ground cover vegetation. The
391 highest soil temperatures were measured in the young OP which had no canopy closure or shaded areas
392 (Figure 2b). Soil temperature was slightly higher in the riparian reserve than the adjacent OP7, likely due
393 to trees with much less canopy cover compared to the 7 year old OP plantation. In summary, there was

no discernible temporal trend of soil moisture or temperature over the two year measurement period and no apparent difference between wet and dry seasons.

Soil extractable mineral N (both NH_4^+ and NO_3^-) was highly variable across the OP plantations with mean 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 5.3 ± 5 mg N g^{-1} in the forests (Figure 3, Table 2). We measured the lowest average NH_4^+ and NO_3^- concentrations in the 12 year old plantation (OP12), and the highest in the youngest OP plantation (OP2) with maxima of >150 mg g^{-1} , however, with a very high spatial variability (Figure 3, Table 2). It is not possible to correlate soil mineral N concentrations with individual fertiliser events due to the low frequency of soil and flux sampling (every 2 months), the lack of knowledge of the fertilisation dates and release rates from the fertiliser bags. NH_4^+ and NO_3^- concentrations of the logged forest sites, older OP plantation and riparian reserve were very similar.

3.2 Greenhouse gases

3.2.1 Nitrous oxide (N_2O)

There were no temporal trends of nitrous oxide (N_2O -N) fluxes and no distinct differences between wet (usually Oct to Feb) and dry (Mar to Sep) seasons (Figure 4a). Variability in N_2O -N fluxes for all sites was high and the largest range was measured in the OP plantations (Figure 4a, Table 2, Supplementary Figure S1). On a given day, very large as well as very small fluxes were measured in the OP plantations. Largest fluxes were observed from the young (OP2) and old (OP12) oil palm plantations and exceeded

1500 $\mu\text{g m}^{-2} \text{h}^{-1}$ $\text{N}_2\text{O-N}$ for individual chambers. In the logged forest, largest fluxes were $\sim 400 \mu\text{g m}^{-2} \text{h}^{-1}$ for individual chambers at site B. For each land-use standard deviation was a lot larger than the mean (Table 2); logged forest $13.9 \pm 171 \mu\text{g m}^{-2} \text{h}^{-1}$ $\text{N}_2\text{O-N}$, OP $46.2 \pm 166 \mu\text{g m}^{-2} \text{h}^{-1}$ $\text{N}_2\text{O-N}$ and riparian area $31.8 \pm 220 \mu\text{g m}^{-2} \text{h}^{-1}$ $\text{N}_2\text{O-N}$. By fitting the GLMM to the data, we estimated the posterior probability density of the effect of land-use on N_2O 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 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). The output using the Bayesian approach can be interpreted as follows: The area of the OP curve does not overlap with the area of the forest curve, which means that the probability is higher that the flux from OP plantation is higher than the flux from logged forest, with the riparian area being intermediate. To investigate effects of additional variables, we used the automated model selection algorithm in the MuMIn R package, which uses all possible combinations of fixed effect terms and ranks them by AIC (Bartoń, 2013). Possible terms included land-use, pH, soil moisture, NH_4^+ , NO_3^- , bulk density, soil and air temperature, and the microbial NMDS axes. This procedure found the inclusion of NH_4^+ and NO_3^- , soil moisture and soil temperature, in addition to land-use, to provide the optimal model. However, whilst land-use (including the site-level effects) explained 13% of the variance (expressed as conditional R^2 , (Bartoń, 2013)), the additional four terms increased this by only 4%. The microbial NMDS axes did not improve the model fit, as measured by AIC.

431

432 3.2.2 Methane (CH_4)

433 For methane, both negative fluxes (= net CH₄ oxidation) and positive fluxes (net CH₄ emission) were
434 measured at all sites throughout the measurement period (Figure 5, Supplementary Figure S2). Highest
435 emission and uptake rates were measured in the logged forest sites, with emissions reaching almost 300
436 $\mu\text{g m}^{-2} \text{ h}^{-1}$ CH₄-C at site E, and uptake rates of up to 85 $\mu\text{g m}^{-2} \text{ h}^{-1}$ CH₄-C at sites LF and B. In the OP
437 plantations highest emissions were measured at OP7 ($\sim 100 \mu\text{g m}^{-2} \text{ h}^{-1}$ CH₄-C), and uptake rates were < 50
438 $\mu\text{g m}^{-2} \text{ h}^{-1}$ CH₄-C. Overall, CH₄ flux ranges were larger in the logged forests than OP plantations.
439 Grouping fluxes by land-use, mean fluxes were about $2.2 \pm 48.3 \mu\text{g CH}_4\text{-C m}^{-2} \text{ h}^{-1}$ for logged forest, -
440 $2.6 \pm 17.2 \mu\text{g CH}_4\text{-C m}^{-2} \text{ h}^{-1}$ for OP and $1.3 \pm 12.6 \mu\text{g CH}_4\text{-C m}^{-2} \text{ h}^{-1}$ for riparian reserve (Table 2). The
441 magnitudes of CH₄-C fluxes in the riparian reserve were more similar to the logged forests sites than the
442 OP plantations. Standard deviations again were large but not as large as for N₂O.

443

444 As for N₂O, possible drivers of CH₄ fluxes were investigated using linear mixed effect models and the
445 same model selection methods. However, no correlations with co-variables could be established, even with
446 land-use. For example, a model including terms for land-use, pH, soil moisture, NO₃, NH₄, bulk density,
447 soil and air temperature could explain only 3% of the variance. Land-use was clearly not a strong
448 determinant of CH₄ flux, and the posterior distributions are not shown.

449

450 **3.2.3 Soil respiration (CO₂)**

451 Soil respiration CO₂-C rates also were spatially highly variable (Figure 6, Supplementary Figure S3).
452 There was a trend of slightly higher respiration rates at logged forest sites than OP plantations. Grouping

453 fluxes by land-use, gave mean respiration rates of $137.4 \pm 95 \text{ mg m}^{-2} \text{ h}^{-1}$ for logged forests, $93.3 \pm 70 \text{ mg m}^{-2} \text{ h}^{-1}$ for OP plantations and $157.7 \pm 106 \text{ mg m}^{-2} \text{ h}^{-1}$ for the riparian area (Table 2). Soil respiration rates in
454 the measured riparian reserves were therefore within the range of the soil respiration rate of logged forest,
455 which was higher than from the OP sites. Data was log transformed before statistical analysis. A linear
456 mixed-effects model including all terms could explain 25% of the variance, and land-use alone explained
457 7% of the variance.
458

459

460 **3.3 Soil biodiversity**

461 Soil samples for analysis of microbial biodiversity were collected in the low rainfall month, March 2016
462 (~50 mm), and the high rainfall month, November 2016 (~250 mm, Figure 1), in order to quantify broad
463 differences in communities due to land-use and provide additional biodiversity variables for modelling
464 fluxes using the GLMM in addition to using abiotic soil parameters such as pH and bulk density. Three
465 different amplicon sequencing assays were performed on extracted DNA targeting bacteria (16S rRNA
466 gene), fungi (ITS region), and broad groups of soil eukaryotic taxa (18S rRNA gene, including principally
467 fungi, protists and algae). The ordinations and multivariate permutation effects of land-use were generally
468 consistent across the two sampling points irrespective of seasonal climatic differences (Figure 7). Fitting
469 environmental vectors to the ordination axis scores (see Supplementary Table 1) revealed that the
470 bacterial communities were highly related to soil pH ($r^2 = 0.85$ and 0.84 , $p < 0.001$, for the two sample
471 dates respectively), with acid soils (pH 3.6) at site B, compared to near neutral pH of 6.1 and 6.4 at sites
472 LF and E, Table 1). Weaker relationships with the land-use factors ($r^2 = 0.23$ and 0.11 , $p < 0.05$) were

473 observed, though logged forests E and LF had very similar bacterial communities, which were distinct
474 from the three OP sites and also the riparian site. In contrast, fungal and eukaryotic communities were
475 not as 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
476 sample dates respectively, $p < 0.001$), and were more strongly related to above ground land-use than
477 bacterial communities (fungal $r^2 = 0.52$ and 0.57 , and eukaryotic $r^2 = 0.50$ and 0.42 , $p < 0.001$). As can be
478 seen in the fungal ordinations particularly, the forested sites formed a distinct cluster separate from the
479 OP sites, despite the large differences in soil acidity.

480

481 **3.4 Upscaling of N₂O fluxes to Sabah scale**

482 In an attempt to broadly upscale our findings, we calculated the annual soil N₂O emission for the Sabah
483 state based on the data from this study (Table 2), together with land cover areas estimates (Gaveau et al.,
484 2016). Nitrous oxide emissions calculated for the Sabah region showed a strong dependence on the
485 conversion of forest to OP plantations from 1973 to present day. By 2015, the total estimated N₂O
486 emissions from OP plantations were roughly 40% of total emissions, with 60% of the emissions from
487 forested areas, despite the OP area being less than 40% of the forest area. The Sabah scale median N₂O
488 emission estimate had increased from 7.6 Mt (95% confidence interval, -3.0-22.3 Mt) per year in 1973 to
489 11.4 Mt (0.2-28.6 Mt) per year in 2015. As the measured CH₄ fluxes were fluctuating around zero, the
490 changes in land-use also resulted in small changes of CH₄ flux rates over the 42-year period. Our median
491 results suggest that Sabah is a sink for CH₄ (4 Mt y⁻¹) throughout the time period presented.

492 **4 Discussion**

493 This study focussed on comparing GHG fluxes from different land-use types in the Tropics. Our data,
494 although not high frequency measurements, provide a comprehensive insight in the potential impact of
495 converting logged forests to OP plantations on GHG fluxes. The emphasis of this study is on N₂O, with
496 auxiliary measurements of CH₄ and soil respiration. To date only four studies published data of N₂O
497 emissions from OP plantations on mineral soil in Southeast Asia using the chamber method that included
498 measurements from a time period of longer than 6 months (Skiba et al., 2020). Only one of these studies
499 included measurements in Malaysia (Sakata et al., 2015). Globally tropical forests are the largest natural
500 source of N₂O (Werner et al., 2007). Therefore, the question whether the N input to OP plantations with
501 lower organic matter (TC/TN) content compared to tropical forests will lead to larger N₂O emissions than
502 from forests. Although it has been recognised that N₂O emissions are induced by N-fertiliser application
503 in OP, when considering annual or long-term emissions from mineral soil, these fertilisation patterns may
504 not have a pronounced or clear effect (Kaupper et al., 2019). For example, N-fertiliser induced N₂O fluxes
505 comprised only 6-21% of the annual soil N₂O fluxes in OP plantations in Sumatra, Indonesia (Hassler et
506 al., 2017), the rest was due to other natural processes occurring in the soil. Therefore, our study can be
507 considered representative, particularly as measurements were carried out over two years. All three land-
508 use types (logged forest, oil palm and riparian) showed positive N₂O fluxes albeit with a high variability.
509

510 On some occasions, our measured fluxes exceeded the range reported by Ishizuka et al. (2005) of N₂O
511 emissions from OP plantations on mineral soil in Indonesia, ranging from ~1-29 $\mu\text{g m}^{-2} \text{h}^{-1}$, by an order

512 of magnitude (maximum measured $350 \mu\text{g m}^{-2} \text{h}^{-1}$). The highest values reported by Ishizuka et al. (2005)
513 were from young plantations, while lowest fluxes were reported from older plantations. They suggested
514 the low N uptake of young plantations after fertiliser application and the fixation of N by the legume
515 cover crop could be the reason for the high emissions. On the other hand, low emissions from older
516 plantations could result from higher N uptake by the OP and the absence of legume cover. In their study,
517 N_2O emissions were mainly determined by soil moisture (Ishizuka et al., 2005); which was not the case
518 here. Mean N_2O fluxes from a sandy soil in Malaysia were reported to range from 0.80 to 3.81 and 1.63
519 to $5.34 \mu\text{g N m}^{-2} \text{h}^{-1}$ in the wet and dry seasons, respectively (Sakata et al., 2015). This was lower than
520 from a sandy loam soil in Indonesia (27.4 to 89.7 and 6.27 to $19.1 \mu\text{g N m}^{-2} \text{h}^{-1}$ in the wet and dry seasons,
521 respectively) (Sakata et al., 2015) indicating the importance of soil texture, provided that management is
522 the same.

523

524 Despite the limited number of measurements in OP plantations on mineral soils and the high variability
525 of results, emissions seem to be generally higher in younger OP plantations (Pardon et al., 2016a). This
526 conclusion is not reflected in our data, as OP2 (young) and OP12 (older) plantations showed larger fluxes
527 than the OP7 (medium age) site; although with a lifespan of up to 30 years, all plantations measured in
528 this study can still be regarded as immature. As in our study, Aini et al. (2015) also found no differences
529 in N_2O fluxes in the wet and dry months with fluxes ranging from 0.08 to $53 \mu\text{g N m}^{-2} \text{h}^{-1}$. The range of
530 our measured fluxes exceeded those of these previously published studies. However, it is difficult to
531 generalise, as variability appeared to be high in all studies.

532

533 Our measured N₂O fluxes from the riparian area were similar to those measured in the OP plantation, as
534 soil properties such as bulk density were more similar to OP than logged forest. There is currently a
535 knowledge gap on GHG emissions from riparian areas (Luke et al., 2019) and more studies are needed to
536 evaluate the effectiveness in terms of nutrient retention and potential GHG mitigation of such buffers. A
537 previously published study from Peninsula Malaysia reported mean N₂O emission rates from logged
538 tropical forest sites ranging from 17.7 to 92.0 $\mu\text{g m}^{-2} \text{h}^{-1}$ N₂O-N which was significantly larger than from
539 their measured unlogged sites (Yashiro et al., 2008). Even though the range of our measured fluxes from
540 logged forest sites was wider, they are broadly in the same order of magnitude ($13.9 \pm 171 \mu\text{g m}^{-2} \text{h}^{-1}$ N₂O-
541 N).

542

543 As often the case with GHG studies, the variation in the measured GHG fluxes could not be explained
544 with certainty by any of the measured soil parameters. Our sampling frequency was not high enough to
545 investigate, for example, emission rates after fertiliser application in the OP plantations and besides, this
546 was not the aim of our study. The wide ranges measured for soil mineral N concentrations and N₂O fluxes
547 were likely due to the spatial and temporal variability of the fertiliser application, as the slow release
548 fertiliser bags were randomly placed around the trees, and with time, the fertiliser release rate slowed
549 down. Apart from no strong correlations with single environmental factors, multiple regression and mixed
550 models were only able to explain around 17% of the variance including multiple measured parameters.
551 However, applying the Bayesian method, the posterior probability density of the effect of land-use on

552 N₂O flux confirmed that fluxes from the OP plantations were evidently higher than those from the forests
553 (the area of the OP curve does not overlap with the forest curve), with the riparian area being intermediate
554 (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 to 97.5) $\mu\text{g m}^{-2} \text{h}^{-1}$
555 for OP and 31.8 (-6.3 to 130.0) $\mu\text{g m}^{-2} \text{h}^{-1}$ for the riparian area). We therefore confirm our first hypothesis
556 that N₂O fluxes are higher from OP than tropical forests.

557

558 Agricultural mineral soils such as OP plantation soils can be methane sinks, with uptake rates usually
559 lower than from forest soils (Hassler et al., 2015) which could also be seen in our data with logged forest
560 showing higher uptake rates but at the same time also showing the highest emission rates. However, we
561 did not see the seasonal cycle reported in Hassler et al., (2015) from Indonesia at any of the three land-
562 use types (logged forest, oil palm and riparian). The lack of seasonal variability seen in our study might
563 be due to the fact that dry and wet seasons are not as pronounced in Sabah as in other tropical regions
564 (Kerdraon et al., 2020) and that temperature is fairly constant throughout the year.

565

566 High soil respiration rates (sum of heterotrophic and autotrophic respiration) are considered to be a sign
567 of good soil health, as it reflects the capacity of soil to support soil life including microorganisms and
568 crops. Heterotrophic soil respiration defines the level of microbial activity, soil organic matter content
569 and its decomposition whilst autotrophic respiration is the metabolism of organic matter by plants. In a
570 recently published study investigating litter decomposition, soil respiration fluxes in Sabah (also in the
571 SAFE area) were higher from forests than OP plantations (Kerdraon et al., 2020). This was also the

572 general trend in our study despite the high variability of all measured fluxes. Litter input in our plots was
573 larger in the logged forest plots and riparian reserve than the OP. Litter decomposition experiments,
574 conducted in Borneo and Panama, and revealed that litter input was more important than litter type. This
575 observation stresses the importance of the amount of aboveground litter for soil processes in general,
576 especially in disturbed habitats or forest converted to plantations (Kerdran et al., 2020).

577

578 To further characterise the different land-uses and sites within each land-use, analyses of soil microbial
579 communities with different assays targeting different microbial components, revealed strong influences
580 of soil properties such as pH, but also highlighted that fungal and eukaryotic communities were more
581 affected by management and land-use than bacteria. Soil pH is known to have an impact on soil microbial
582 community in the Tropics (Kaupper et al., 2019; Tripathi et al., 2012) which may explain the very different
583 bacterial communities in logged forest B with the lowest measured pH of all our sites.

584

585 Typically, C and N availability and generally soil fertility is known to decrease after deforestation (Allen
586 et al., 2015; Hassler et al., 2017; Hassler et al., 2015; Kaupper et al., 2019). This is also reflected in our
587 data (Table 1), where total C and N values in all OP plantations were lower than from forest soils. Nutrient
588 input through litter is higher in the forest than OP plantations and continuously replenished (Guillaume
589 et al., 2015). Therefore, for microorganisms, OP plantations represent a nutrient deprived environment
590 (Kaupper et al., 2019). Low total C input can also limit the methanotrophic population size and hence
591 limit CH₄ uptake (Krause et al., 2012). Lower soil N concentrations in OP soil have also shown to limit

592 CH₄ uptake when compared with forest soil (Hassler et al., 2015). Exactly how shifts in C and N after
593 converting forest to OP may affect microbial processes involved in N₂O and CH₄ fluxes remains highly
594 uncertain (Kaupper et al., 2019).

595

596 Kaupper et al. (2019) have suggested that microbial biodiversity loss occurs soon after clearance and that
597 bacterial diversity may either be resilient to the change or changes cannot be detected after a sufficient
598 recovery period (>8 years) after deforestation. This conclusion is supported by Tin et al. (2018), who
599 reported that the diversity of the bacterial community in a natural forest in the Maliau Basin in Sabah was
600 comparable or even slightly higher in an OP plantation. Contrary, our study implies distinct differences
601 in bacterial, fungal and eukaryotic community structures between OP plantations and forests. To what
602 extend these differences impact on microbial processes leading to GHG fluxes is hardly known (Kaupper
603 et al., 2019). Despite our data showing effects of land-use and soil properties on components of the
604 microbial communities (fungal and eukaryote), including of microbial community metrics in the GLMM
605 did not help to explain variability in N₂O fluxes. Hence, we partially prove our hypothesis that microbial
606 diversity is determined by land-use but have to disprove the latter part of the second hypothesis (microbial
607 diversity did not influence N₂O fluxes).

608

609 It is possible that a more specific focus on relevant functional gene abundances would yield greater
610 predictive ability. Our parallel laboratory investigation, using soils collected from the field study sites
611 reported here, provides a small piece of information on this matter. We concluded that the main

612 contribution to N₂O emissions from the logged forests and OP plantations were driven by proteobacterial
613 *nirS* and *AniA-nirK* genes from denitrifier and archaeal ammonia oxidizer communities (Drewer et al.,
614 2020). Providing the combined information of soil biochemical reactions with microbial biodiversity may
615 in future enable better predictions of GHG fluxes. It is vital to understand underlying longer-term
616 processes that ultimately might regulate GHG fluxes to be able to develop GHG mitigation strategies.
617 The conversion of forest to monoculture plantations is a big threat to ecosystem functioning (Tripathi et
618 al., 2016), yet we are still missing data on microbial communities to make accurate predictions of their
619 fate and function.

620

621 In an attempt to broadly upscale our findings, we calculated annual soil N₂O emission for the Sabah state
622 based on the data from this study (Table 2), together with land cover areas estimates (Gaveau et al., 2016).
623 The Sabah scale median N₂O emission estimate had increased from 7.6 Mt per year in 1973 to 11.4 Mt
624 per year in 2015. However, this change is small considering the associated uncertainties, demonstrated
625 by the 95% CI, -3.0-22.3 Mt per year in 1973 and 0.2-28.6 Mt per year in 2015. The changes in land-use
626 resulted in small changes of CH₄ flux rates over the 42-year period. Median results suggest that Sabah is
627 a sink for CH₄ (4 Mt y⁻¹) throughout the time period presented. There was a slight decrease to the range
628 of our estimate suggesting that the sink strength will decrease as more land is converted from forest to
629 OP plantations. These estimates, although highly uncertain, highlight the point that the GHG burden of
630 Sabah is likely to increase as a result of land use change from forest to OP plantations and management.

631 **5 Conclusions**

632 This two-year field study of bi-monthly measurements demonstrated that N₂O emission rates from
633 mineral soils in Sabah were largest from OP plantations, intermediate from a riparian area and smallest
634 from logged forests. Very large spatial and temporal variability of fluxes and soil chemical and physical
635 properties were encountered at all sites. Mean CH₄ fluxes were low with very high variability, showed no
636 clear trend and the highest range of fluxes was measured in logged forests. Fungal and eukaryotic
637 communities were related to management whilst bacterial community structures were strongly affected
638 by soil pH, which might have masked any management impacts. Mixed models and multiple regression
639 analysis could only explain 17% of the variation in the measured N₂O fluxes, 3% of the CH₄ fluxes and
640 25% of soil respiration, despite the large number of measured abiotic and biotic parameters. This is not
641 uncommon for GHG fluxes, but demonstrates that many more studies, ideally at high temporal and spatial
642 resolution, are required to inform on the impact of land-use and climate change on GHG fluxes. Scaling
643 up measured N₂O and CH₄ fluxes to Sabah using land areas for forest and OP implies that since 1973
644 N₂O emissions have increased and CH₄ uptake declined, in line with the proportion of OP plantations
645 replacing forest areas. Using the range of measured fluxes with mean and 95% CI highlights the large
646 uncertainties still associated with these emission estimates, despite having almost 700 individual data
647 points over two years. For CH₄, the picture is even more uncertain. More studies on N₂O and CH₄ fluxes
648 from tropical forests and OP plantations on mineral are needed to reduce the uncertainty of their emission
649 rates, and especially for experiments deriving N₂O emission factors. Furthermore, the impact of current
650 management systems and future potentially more environmentally friendly plantation management needs

651 to be investigated in order to predict how to maintain ecosystem function and biodiversity which could
652 have a positive impact on reducing GHG emissions.

653 **Data availability**

654 Drewer, Julia, Leduning, Melissa, Sentian, Justin, & Skiba, Ute. (2019). Soil greenhouse gas fluxes and
655 associated parameters from forest and oil palm in the SAFE landscape [Data set]. Zenodo.
656 <http://doi.org/10.5281/zenodo.3258117>

657

658 **Author contributions**

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

663

664 **Competing interests**

665 No conflict of interest to declare

666

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864 **Tables and Figures**

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

870

<i>site</i>	<i>pH</i>		<i>bulk density</i> [g cm ⁻³]		<i>soil total N</i> [%]		<i>soil total C</i> [%]		<i>C/N</i> (soil)		<i>Total litter</i> dry mass [g]		<i>litter total N</i> [%]		<i>litter total C</i> [%]	
	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

871

872 *only one of the OP7 chambers had litter present

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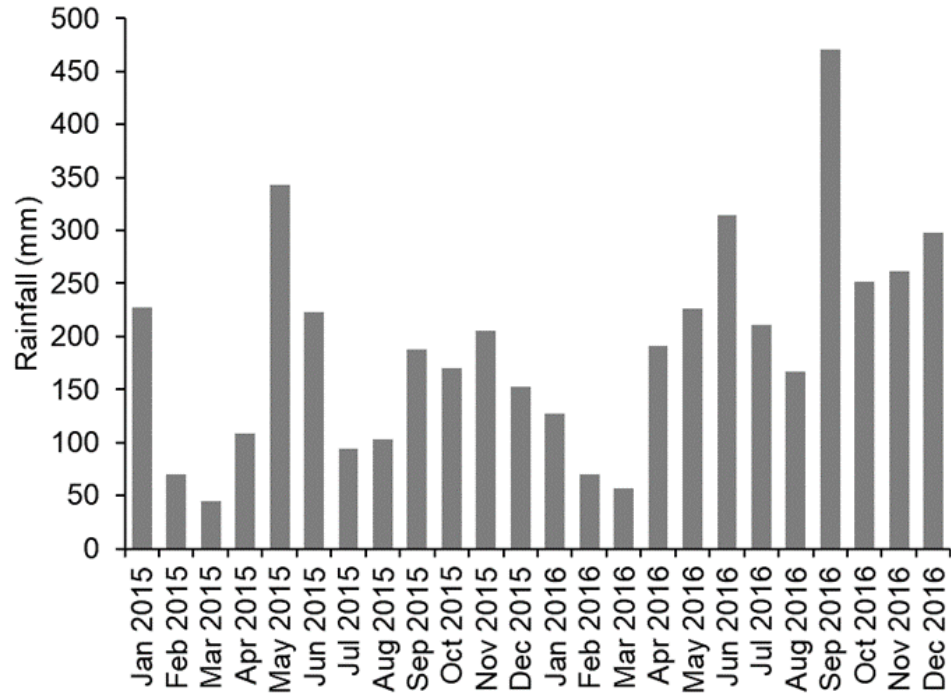
874 **Table 2.** Greenhouse gas fluxes (N₂O-N, CH₄-C, soil respiration CO₂-C) and soil mineral nitrogen (NH₄-
 875 N and NO₃-N) averaged over the entire measurement period (January 2015 – November 2016) by land-
 876 use. N = number of individual data points, sd = standard deviation; forest = logged forest, OP = oil palm,
 877 RR = riparian reserve.

878

<i>Variable</i>	<i>Land-use</i>	<i>N</i>	<i>Mean</i>	<i>SD</i>	<i>Median</i>
<i>N₂O-N</i> ($\mu\text{g m}^{-2} \text{ h}^{-1}$)	forest	286	13.87	171.49	13.90
	OP	335	46.20	166.35	45.84
	RR	48	31.83	220.40	30.86
<i>CH₄-C</i> ($\mu\text{g m}^{-2} \text{ h}^{-1}$)	forest	216	2.20	48.34	-5.63
	OP	251	-2.57	17.18	-3.00
	RR	36	1.27	12.60	-0.38
<i>CO₂-C</i> ($\text{mg m}^{-2} \text{ h}^{-1}$)	forest	288	137.39	94.63	115.35
	OP	336	93.30	69.65	75.55
	RR	48	157.70	105.80	142.60
<i>NH₄-N</i> <i>mg g⁻¹</i>	forest	288	3.92	5.41	2.85
	OP	336	7.99	22.72	2.50
	RR	48	4.50	5.40	2.50
<i>NO₃-N</i> <i>mg g⁻¹</i>	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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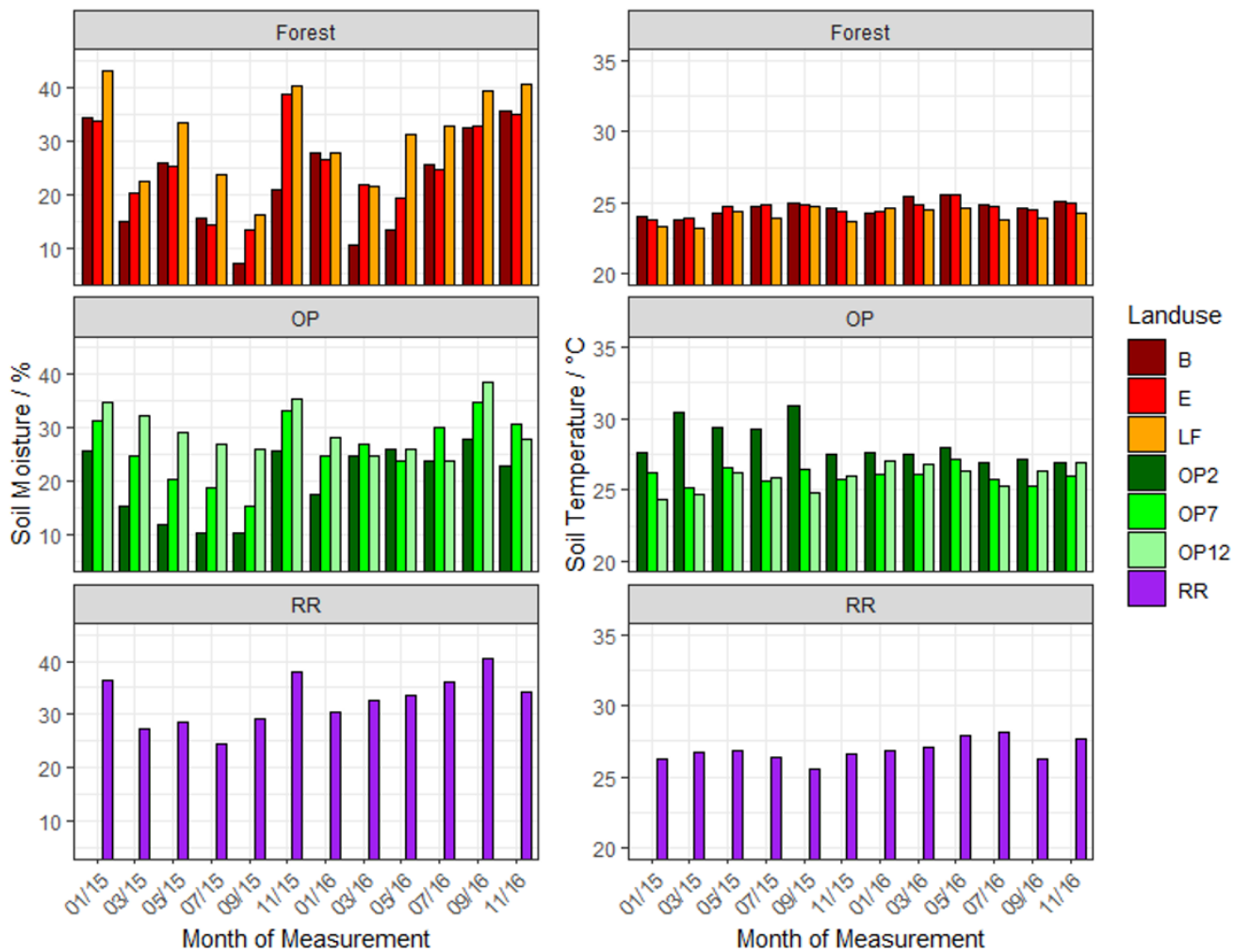
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882 **Figure 1.** Monthly rainfall (mm) in the SAFE area in 2015 and 2016 (R. Walsh).

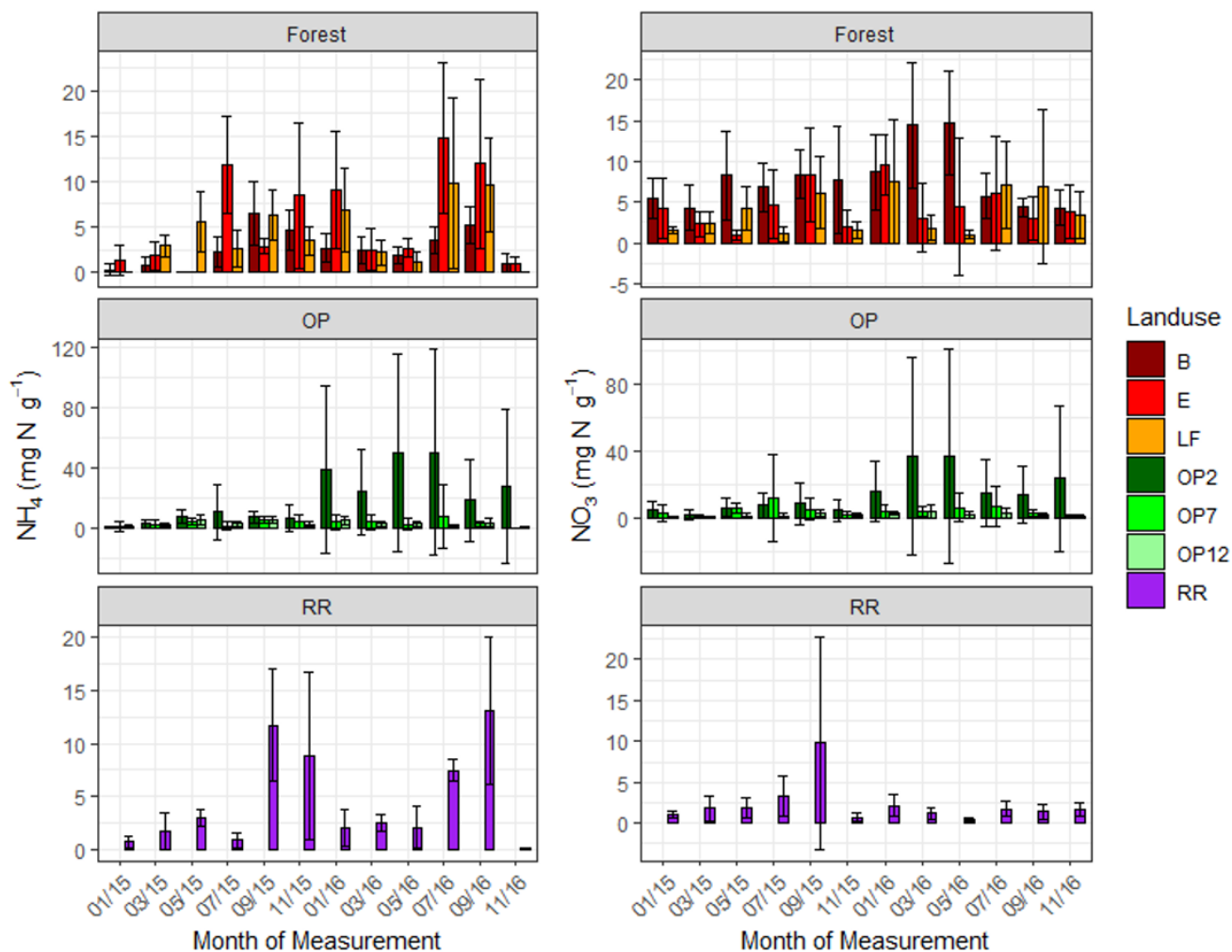
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885 **Figure 2.** Mean volumetric soil moisture (a) and mean soil temperature (b) from January 2015 -
 886 November 2016, every two months: (upper panel: B, E, LF = logged forests, middle panel: OP2, OP7,
 887 OP12 = oil palm plantations, bottom panel: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

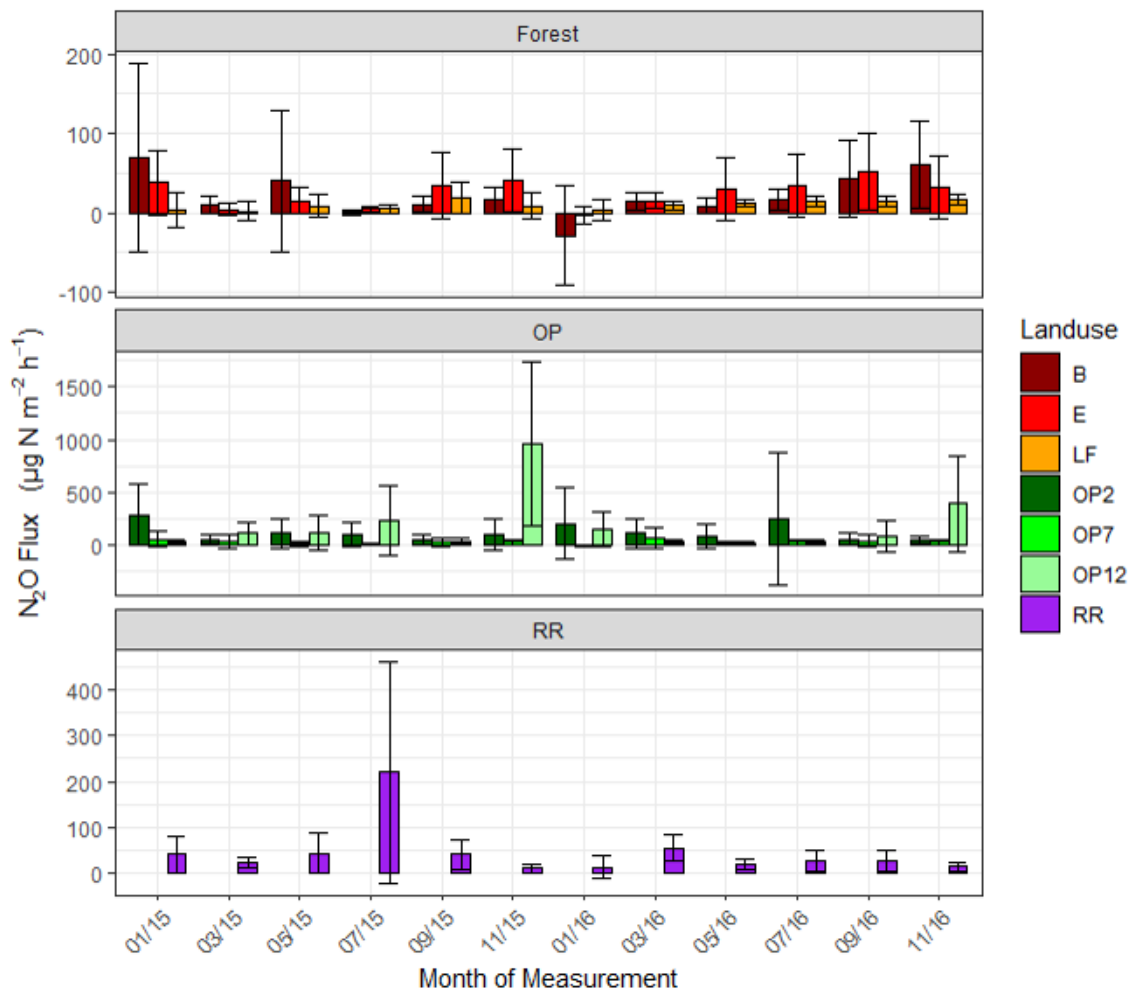
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890 **Figure 3.** Mean mineral N as KCl extractable NH_4^+ (a) and NO_3^- (b) from January 2015 - November
 891 2016, every two months (upper panel: B, E, LF = logged forests, middle panel: OP2, OP7, OP12 = oil
 892 palm plantations, bottom panel: RR = riparian reserve). Error bars represent standard deviation of the
 893 samples around the mean. Please note different y-axis scale for OP.

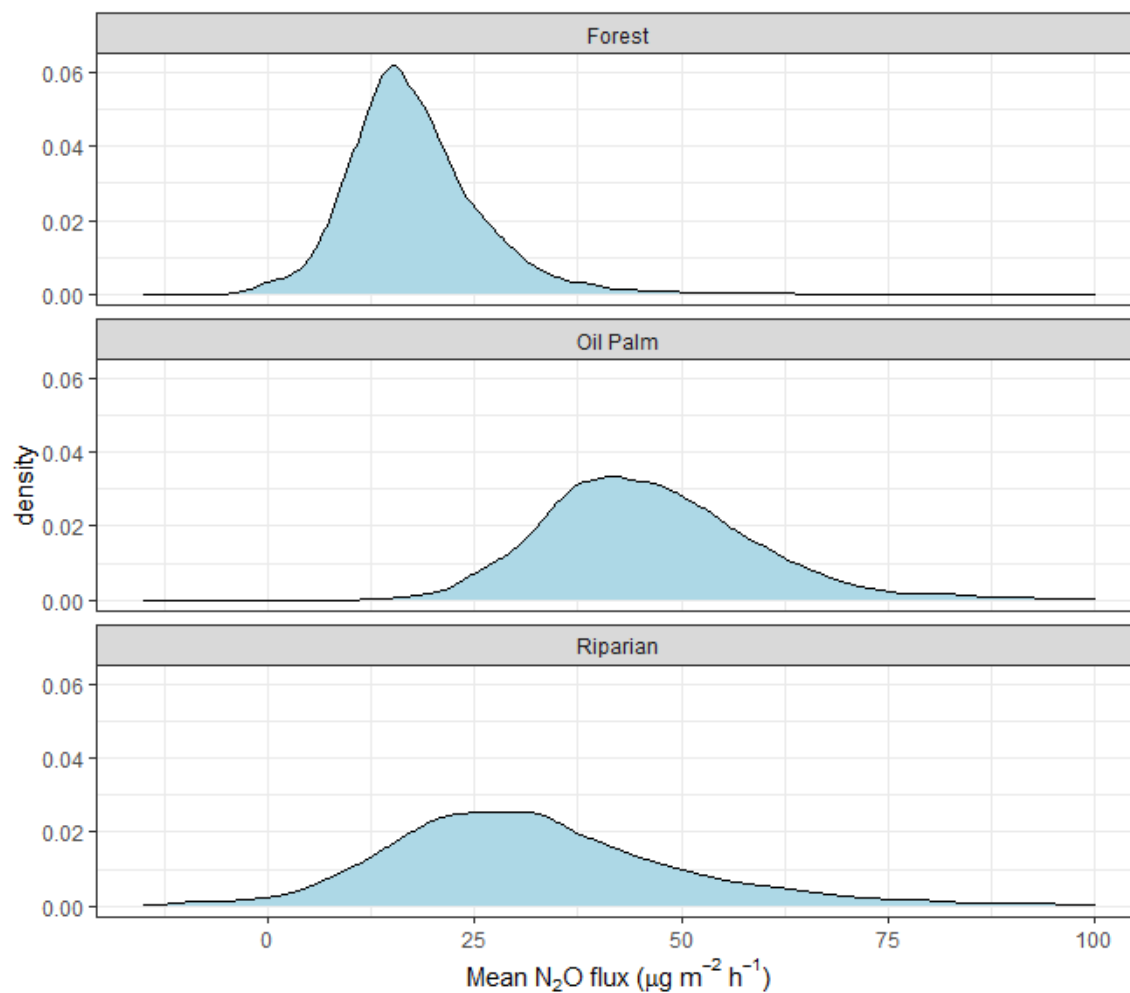
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895

896 **Figure 4. a)** Nitrous oxide (N_2O -N) fluxes in $\mu g m^{-2} h^{-1}$ from January 2015 - November 2016, every two
 897 months (upper panel: B, E, LF = logged forests, middle panel: OP2, OP7, OP12 = oil palm plantations,
 898 bottom panel: RR = riparian reserve). Bars are mean for each site and error bars are standard deviation of
 899 number of chambers per site. Please note different y-axis scales for each land-use.

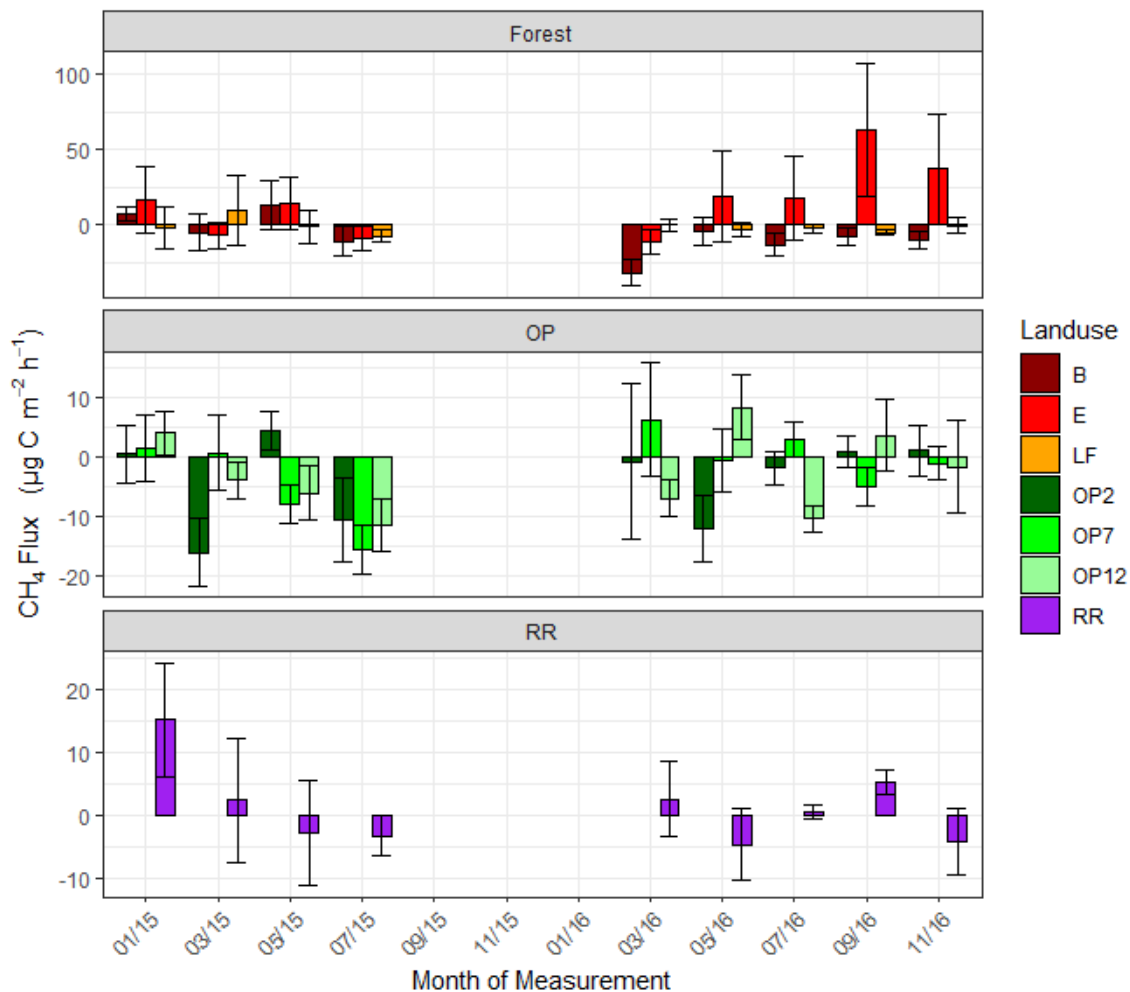
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901

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

904



905

906 **Figure 5.** Methane (CH_4 -C) fluxes in $\mu\text{g m}^{-2} \text{ h}^{-1}$ fluxes in $\mu\text{g m}^{-2} \text{ h}^{-1}$ from January 2015 - November 2016,

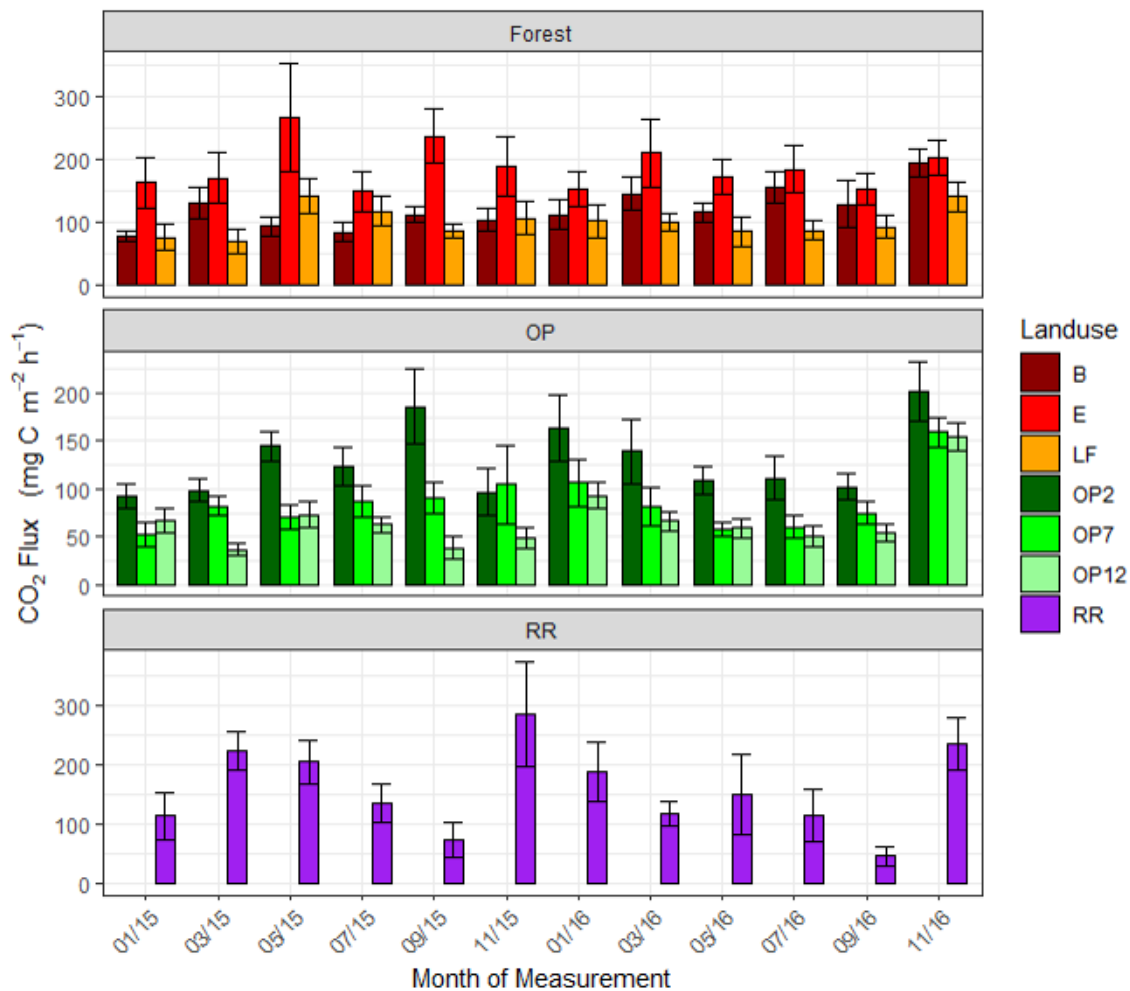
907 every two months (upper panel: B, E, LF = logged forests, middle panel: OP2, OP7, OP12 = oil palm

908 plantations, bottom panel: RR = riparian reserve). Bars are mean for each site and error bars are standard

909 deviation of number of chambers per site. Please note different y-axis scales for each land-use. Due to

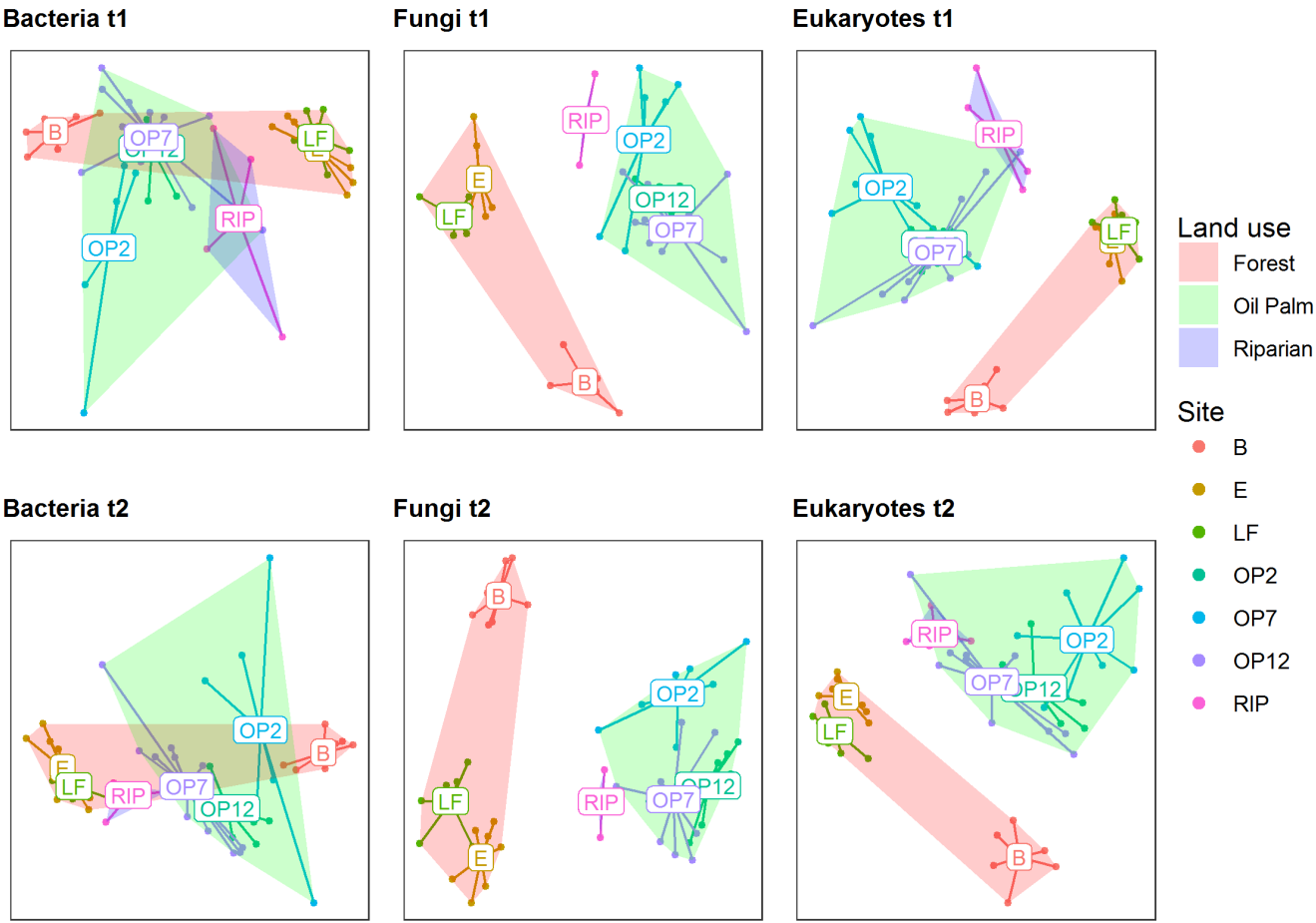
910 technical issues data is missing for 09/15 to 01/16.

911



912

913 **Figure 6.** Soil respiration (CO₂-C) rates in mg m⁻² h⁻¹ fluxes in μg m⁻² h⁻¹ from January 2015 - November
 914 2016, every two months (upper panel: B, E, LF = logged forests, middle panel: OP2, OP7, OP12 = oil
 915 palm plantations, bottom panel: RR = riparian reserve). Bars are mean for each site and error bars are
 916 standard deviation of number of chambers per site. Please note different y-axis scale for OP.



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