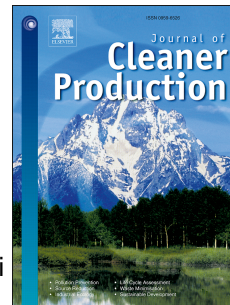


Accepted Manuscript

Forestry carbon budget models to improve biogenic carbon accounting in life cycle assessment

Marieke Head, Pierre Bernier, Annie Levasseur, Robert Beauregard, Manuele Margni



PII: S0959-6526(18)33832-0

DOI: <https://doi.org/10.1016/j.jclepro.2018.12.122>

Reference: JCLP 15180

To appear in: *Journal of Cleaner Production*

Received Date: 23 May 2018

Revised Date: 25 October 2018

Accepted Date: 12 December 2018

Please cite this article as: Head M, Bernier P, Levasseur A, Beauregard R, Margni M, Forestry carbon budget models to improve biogenic carbon accounting in life cycle assessment, *Journal of Cleaner Production* (2019), doi: <https://doi.org/10.1016/j.jclepro.2018.12.122>.

This is a PDF file of an unedited manuscript that has been accepted for publication. As a service to our customers we are providing this early version of the manuscript. The manuscript will undergo copyediting, typesetting, and review of the resulting proof before it is published in its final form. Please note that during the production process errors may be discovered which could affect the content, and all legal disclaimers that apply to the journal pertain.

Title: Forestry carbon budget models to improve biogenic carbon accounting in life cycle assessment

Author names and affiliations:

Marieke Head : CIRAI, Polytechnique Montréal, Mathematical and Industrial Engineering Department, C.P. 6079, succ. Centre-Ville, Montréal, QC, H3C 3A7, Canada

Pierre Bernier : Natural Resources Canada, Canadian Forest Service, Laurentian Forestry Centre, 1055 du PEPS, CP 10380, Succursale Sainte-Foy, Québec G1V 4C7 Canada

Annie Levasseur : Département de génie de la construction, École de Technologie Supérieure, 1100 Notre-Dame West, Montreal, Quebec, Canada

Robert Beauregard : Faculté de Foresterie, de Géomatique et de Géographie, Université Laval, Québec, QC G1V 0A6, Canada

Manuele Margni : CIRAI, Polytechnique Montréal, Mathematical and Industrial Engineering Department, C.P. 6079, succ. Centre-Ville, Montréal, QC, H3C 3A7, Canada

Corresponding author : Marieke Head, marieke.head@polymtl.ca, marieke.head@gmail.com

1 Word count: 9692

2 Forestry carbon budget models to improve biogenic carbon accounting
3 in life cycle assessment

4 Marieke Head, Pierre Bernier, Annie Levasseur, Robert Beauregard, and Manuele Margni

5 Abstract

6 Currently, wood and wood construction materials have limitations in how carbon fluxes are accounted
7 for in life cycle assessments. The biogenic carbon balance of wood is often considered to be neutral,
8 meaning that the carbon sequestered by biomass through photosynthesis is considered equal to the
9 carbon feedstock in wood that is eventually released throughout its life cycle. Several publications have
10 recently shown that this assumption could lead to accounting errors. This research work aims to im-
11 prove the biogenic carbon accounting of the forestry phase of the life cycle of softwood products. This
12 involved specifically modelling carbon fluxes as a function of tree species, growing conditions and forest
13 management practices, from Canadian managed forests. A baseline natural forest scenario was run for
14 1000 years until the carbon stocks were assumed to reach an approximate steady-state, followed im-
15 mediately by a harvest scenario that was simulated for another 100 years. The ecosystem carbon costs
16 of the harvest activity were calculated for 117 species and region forest landscapes across Canada and
17 expressed per cubic meter of harvested wood. Most landscapes showed net sequestration after 100
18 years of harvest history. Exceptions to this included outlier landscapes characterized by low average
19 annual temperatures and precipitation where slightly positive values (net emissions) were found. The
20 mean time to ecosystem cost neutrality for each species ranged from 16-60 years. Knowing the time
21 since forest management has started on a particular forest landscape now enables managers to obtain
22 an estimate of ecosystem carbon cost per cubic meter of wood harvested for most of Canada's forests
23 and commercial tree species. These ecosystem carbon costs can be used to generate regionalized cra-
24 dle-to-gate life cycle inventories for harvested wood products across Canada.

25 Keywords: forestry, life cycle assessment, biogenic carbon, harvest, wood products

26 1. Introduction

27 Wood is commonly used as a building material throughout the North American construction sector. The
28 life cycle assessment (LCA) methodology is increasingly used to assess and compare the potential envi-
29 ronmental impacts of construction materials while considering all life cycle stages, from raw materials

30 extraction to end-of-life (ISO, 2006a, b). However, the climate impacts of wood and wood construction
31 materials currently have limitations in how they are accounted for in life cycle assessments. Since bio-
32 mass is considered to be part of the fast domain of the carbon cycle, the carbon fluxes between the
33 atmosphere and biomass have been differentiated from the carbon fluxes originating from fossil sources
34 (Ciais et al., 2013). Being part of the fast domain of the carbon cycle, the carbon from biomass, known as
35 biogenic carbon, is thus said to have a net carbon balance of zero, meaning that the carbon sequestered
36 by biomass is equal to the carbon eventually released by that biomass. Several publications have shown
37 that this assumption could lead to accounting errors (Garcia and Freire, 2014; Røyne et al., 2016;
38 Searchinger et al., 2009; Vogtländer et al., 2013), incentives to clear-cut forests (Searchinger et al., 2009)
39 or the creation of a temporal shift in carbon uptake and release causing an increase in cumulative radi-
40 ative forcing (Helin et al., 2013). Moreover, this assumed net zero carbon balance has also been equated
41 to a net zero climate change impact. Given the dynamic nature of biogenic carbon emissions and se-
42 questration, the simplistic paradigm that carbon neutral equals climate neutral is also being questioned
43 (Cherubini et al., 2011; Levasseur et al., 2012; Zanchi et al., 2010).

44 Net carbon neutrality is often argued based on the instantaneous oxidation approach used in early
45 guidelines published by the Intergovernmental Panel on Climate Change (IPCC, 1997), whereby the car-
46 bon in harvested wood is considered emitted in the year of harvest. These guidelines also assumed that
47 the net amount of carbon stored in harvested wood products was constant over time. However, the
48 storage of carbon in harvested wood products is thought to be increasing as products are kept in use or
49 are stored in landfills upon disposal (Lemprière et al., 2013). By using the instantaneous oxidation argu-
50 ment in Canada, where wood is used extensively in buildings, the greenhouse gas inventory emissions
51 are overestimated (Dymond, 2012; Smyth et al., 2014). From a life cycle assessment perspective, con-
52 sidering a net carbon neutrality through all the life cycle stages of a wood product is an overly simplistic
53 assumption on both the life cycle inventory and the potential impacts on climate change. In the forestry
54 phase, a carbon neutrality approach ignores the site-specific carbon dynamics (Coursolle et al., 2012;
55 McKechnie et al., 2011), and prevents that the carbon fluxes specific to forest ecosystems or forest
56 management be factored into life cycle assessments. Within the use phase of a wood product, none of
57 the temporary carbon storage or emission delays would be considered either (Brandão and Levasseur,
58 2011). Finally, at the end-of-life, the carbon neutrality approach can yield considerably different results
59 compared to methods that quantify biogenic carbon of waste disposal options such as landfilling, recy-
60 cling and incineration (Christensen et al., 2009; Levasseur et al., 2013; Muñoz and Schmidt, 2016).

61 Forests can act as either net carbon sinks or net carbon sources with respect to the atmosphere. Under
62 normal growth conditions and in the absence of significant disturbances, forests are typically net carbon
63 sinks as they absorb more carbon dioxide than they release to the atmosphere. When forests undergo
64 stand-replacing disturbances such as fires or insect outbreaks, they usually become carbon sources as
65 they release more carbon dioxide than they absorb from the atmosphere (Natural Resources Canada,
66 2016). Although most of the world's forests tend to be net carbon sinks (Pan et al., 2011), this source-
67 sink interaction adds significant complexity to the forest carbon balance. From the perspective of life
68 cycle assessment, the source-sink interactions of a managed forest need only to be benchmarked to a
69 natural state in order to account for the human influence on harvested wood (Böttcher et al., 2008; Cao
70 et al., 2016; Keith et al., 2009; Lessard, 2013).

71 Work on forest carbon dynamics has largely focused on the carbon balances for national greenhouse gas
72 accounting (Kauppi et al., 2010; Kindermann et al., 2008; Kurz et al., 2009; Kurz et al., 2013; Luysaert et
73 al., 2007). Recently a few authors have considered the lack of consistent forestry carbon accounting in
74 LCA. In a recent review of approaches, Helin et al. (2013) found large differences in how forest carbon
75 stocks are considered in LCAs. Out of the 26 studies reviewed, eleven considered all aboveground and
76 belowground carbon pools in modelled forestry carbon stocks, while in another cross-section nine stud-
77 ies (of the 26) used a IPCC Tier 3 approach (IPCC, 2006). Some authors proposed simplified approaches
78 that can easily be applied to forest systems around the world. While these approaches are flexible and
79 versatile, they may result in a high degree of uncertainty due to the variation in tree species, climatic
80 conditions and forestry management practices possible in the world's forests. Only five studies (of the
81 26) were based on national forest inventory data, an approach which allows for tracking carbon ex-
82 changes over time through various forestry management scenarios. One of these last five is that of
83 McKechnie et al. (2011) in which the authors present a framework to integrate life cycle inventory (LCI)
84 and forest carbon modelling. They evaluated a regional-level forest-based bioenergy case in Ontario
85 (Canada) using the FORCARB2 model. Although McKechnie et al. (2011) focused on a Canadian case
86 study, they focused on one region within the province of Ontario and presented aggregated results for
87 all tree species. While the FORCARB2 model makes use of robust empirical estimates of aboveground
88 forest carbon pools, the model cannot simulate natural disturbances such as wildfires (Zald et al., 2016).
89 Our work aims to improve on the cases presented above and to model forest carbon for several species
90 and regions across Canada through the calculation of a natural forest state that includes wildfires.

91 The work we presented below is part of a larger research project on the use of wood as a building mate-
92 rial within the context of Canadian forests. The extent and slow growth rates of Canadian forests and
93 the prevalence of natural stand-replacing disturbances make these forests and forestry management
94 different from that of other forestry regions. The frequent natural stand-replacing wildfires in these
95 forests are an integral part of their natural dynamics (Boulanger et al., 2014; Stocks et al., 2002). In
96 comparison to forests in other regions, the slow growth rate of boreal trees results in much lower bio-
97 mass volume accumulation on a given area over time (Bogdanski, 2008; Brandt et al., 2013; Jarvis and
98 Linder, 2000) and thus long intervals between successive harvests.

99 This research work aimed at improving biogenic carbon accounting in the life cycle assessment of soft-
100 wood products by specifically modeling carbon fluxes of the forestry phase as a function of tree species,
101 growing conditions and forest management practices. More specifically, the objective of this work was
102 to quantify the net impact of harvest activities on the ecosystem carbon costs of forest ecosystems in
103 Canada. This was achieved by calculating the carbon fluxes of harvested forests covering a range of cli-
104 matic conditions and disturbance rates found across the Canadian managed forest, and for softwood
105 tree species commonly used in Canadian building construction. The resulting carbon fluxes were then
106 allocated to the units of wood harvested in a given landscape, allowing for the calculation of carbon
107 fluxes of cradle-to-gate wood harvest in LCA.

108 2. Methods

109 2.1. Modeling forestry carbon fluxes for softwood harvest

110 From the perspective of a building planner choosing a building material, a wood product could be made
111 from many different softwood tree species and could originate from any Canadian managed forest. As
112 such, the scope of the forest carbon flux calculations covered the most common softwood tree species
113 harvested commercially for building materials across Canada. This translated into the creation of several
114 landscapes that are specific for a given species, Canadian province (or territory) and terrestrial ecozone.
115 Each of these landscapes was subjected to disturbances, resulting in changes in the carbon stored and
116 emitted from that forest that are specific to each landscape.

117 The terms used in this text to refer to carbon dynamics are defined below:

118 *Biomass*: Biomass is the mass of all living vegetation which includes both aboveground (stem, stump,
119 branches, bark, seeds and foliage) and belowground (roots) portions of trees. In the context of this pa-
120 per, dead trees (snags) and non-tree biomass (moss, shrubs) are excluded.

121 *Total carbon stocks (TCS)*: Refers to the sum of carbon mass across all ecosystem carbon pools (in $\text{tC}\cdot\text{ha}^{-1}$)
122 ¹) in a given area of forest, including all biomass and dead organic matter (DOM) (including soil).

123 *Net carbon flux (NCF)*: The net result of the uptake of carbon through photosynthesis and carbon losses
124 through plant respiration or decomposition. At the forest landscape level, *NCF* includes carbon losses
125 due to fire as well as the removal of carbon through the harvesting of wood. In this study, positive val-
126 ues of *NCF* represent a net forest C loss to the atmosphere.

127 *Ecosystem carbon cost (ECC)*: Within the context of this study, the net carbon flux of the forest to the
128 atmosphere attributed to the harvesting activity. *ECC* is calculated at the landscape level and expressed
129 per unit of wood (cubic meters or tonnes) harvested per year. Positive values of *ECC* represent net forest
130 C losses to the atmosphere.

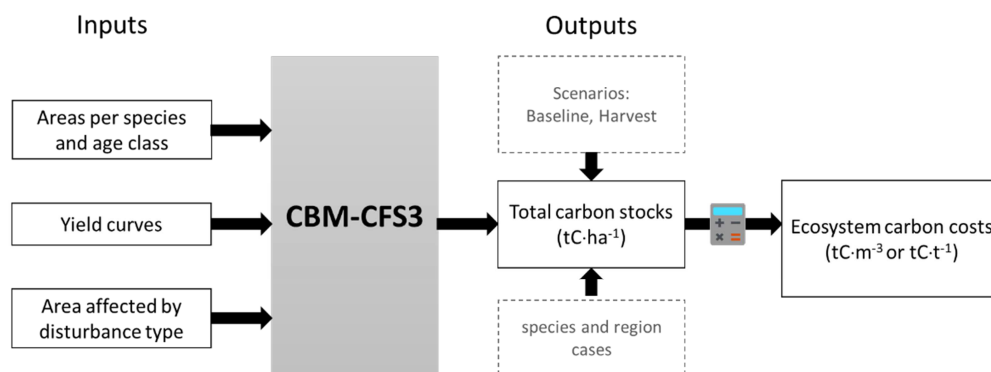
131 *Time to ecosystem cost neutrality*: The number of simulated harvest years required for the *ECC* to cross
132 the zero line and reach carbon neutrality.

133 *Sequestration*: A net carbon flux between the atmosphere and the forest that results in increased *TCS*
134 over one or more years. In the context of this paper, the forest is considered from a landscape-level
135 meaning that it also includes the effect of fire. Sequestered C can be transferred out of the forest and
136 remain sequestered as wood products.

137 The modelling of forest ecosystem carbon dynamics was carried out using the CBM-CFS3 software (Kurz
138 et al. 2009). CBM-CFS3 is a carbon budget model developed by the Canadian Forest Service (Natural
139 Resources Canada) that keeps track of carbon fluxes within user-defined forest landscapes, as driven by
140 tree growth, natural disturbances and forest management (Figure 1). The CBM-CFS3 can be used to sim-
141 ulate forest carbon dynamics in forests of any composition across Canada, but does not account for non-
142 tree plant species in its calculations. The model can be used at the level of stands and of landscapes,
143 which allows for the landscape-level approach suitable to this research (Zald et al., 2016). A landscape-
144 level perspective considers a much larger forest area than the stand-level perspective and consists of
145 stands of differing ages, disturbance histories, species compositions and site conditions, across which
146 disturbances take place. The CBM-CFS3 model can simulate natural disturbances (Zald et al., 2016),
147 which allows for the estimation of a natural baseline state in the forest, as well as of transient states
148 where forest management is a recent addition to the landscape dynamics.

149 The three main inputs to the model were areas per tree species and age class, volume over age (yield)
150 curves and area affected annually by disturbance type (Figure 1). The model provides annual estimates

151 of C stocks by ecosystem reservoir, the sum of which give annual values of *TCS*. We calculated annual
 152 values of *ECC* as the interannual difference in *TCS* of the forest landscapes, minus the carbon contained
 153 in the harvested wood. The resulting values were expressed in $\text{tC}\cdot\text{ha}^{-1}\cdot\text{yr}^{-1}$ as well as in $\text{tC}\cdot\text{m}^{-3}$ of harvest-
 154 ed wood yr^{-1} or $\text{tC}\cdot\text{t}^{-1}$ harvested wood, using the LCA sign convention of representing a flux to the at-
 155 mosphere as a positive value. More details on these calculations can be found in section 2.5.



156

157 *Figure 1 – Schematic overview of inputs and outputs used with CBM-CFS3*

158 Vectorial maps of commercial softwood tree species distribution across Canada were created using the
 159 250-m resolution Canada-wide maps of tree composition from Beaudoin et al. (2014). The boundaries of
 160 the tree species maps were set by drawing vector polygons of the pixel clusters representing the forest-
 161 ed areas. These maps were then overlaid with a map of the Canadian managed forest area, of provincial
 162 and territorial boundaries and of ecozones (Ecological Stratification Working Group, 1996). The intersec-
 163 tions of 14 softwood tree species, 12 Canadian provinces and territories, and 13 terrestrial ecozones
 164 yielded 266 landscapes that range in area from 30 to 4 800 000 ha.

165 The age frequency distribution for each species and terrestrial ecozone were calculated using the 250m-
 166 resolution stand age and forest composition maps of Beaudoin et al (2014) taken in 2001 as a frequency
 167 distribution of pixel counts per 10-year age increment. The surface area of each age class in each land-
 168 scape was calculated as the product of age frequency per 10-year age increment and the total surface
 169 area of each landscape. These age distributions were used as a starting point for the simulations.

170 2.2. Yield curves

171 A yield curve is an empirical relationship that predicts the wood volume of a stand of a given tree spe-
 172 cies as a function of the stand age. Such curves are required inputs for the CBM-CFS3 model. For our
 173 analysis, we used the national yield curves of Ung et al. (2009) that had been parametrized for most
 174 commercial tree species in Canada using data obtained in field plots across the country:

175 Eq. 1 $\ln V = v_{10} + v_{11}T + v_{12}P + ((v_{20} + v_{21}T + v_{22}P) / A)$

176 Eq. 2 $V = \ln(V)Cd$

177 Where,

178 V = Gross total volume of live merchantable trees ($m^3 \cdot ha^{-1}$); a merchantable tree has a diameter at
179 breast height (dbh) greater than 9 cm

180 v_{ij} = species-specific coefficients for 25 species

181 T = mean annual temperature ($^{\circ}C$)

182 P = total precipitation (mm)

183 A = Plot age (yr)

184 Cd = correction factor

185

186 We calculated the values of mean annual temperature (T) and total precipitation (P) for each of the de-
187 fined landscapes using 1981-2010 climate normal maps (McKenney et al., 2016). The resulting values
188 were used as inputs in equations 1 and 2, with A ranging from 0 to the maximum natural lifespan (Burns
189 and Honkala, 1990) of each species. Considering the mathematical basis of the yield curve model and
190 the calculated coefficients, landscapes with atypical yield curves were discarded (23 cases) yielding a
191 new total of 243 landscapes to be simulated.

192

193 2.3. Area affected by disturbance type

194 The disturbances defined in the CBM-CFS3 simulations in the model are fire and harvest, hence only
195 those disturbances were considered in our analysis. Values of mean percent annual area burned within
196 each ecozone were first calculated as the area-weighted mean of the homogeneous fire regime zones
197 defined by Boulanger et al. (2014). For each of our 243 landscapes, we then calculated a value of mean
198 annual area burned as the product of its ecozone annual burn rate and the area of the landscape. Val-
199 ues of mean annual area harvested were calculated using published historical area-based harvest rates
200 by forest management units across Canada (Gauthier et al., 2015). Based on the proportional area of
201 each unit, a weighted mean of harvest intensity was calculated by ecozone. These harvest intensities
202 were then multiplied by the areas of each landscape to obtain mean annual harvested area by land-
203 scape. The complete list of the harvest rates and climatic data can be found in the Supplementary Mate-
204 rial (Table A.2).

205 2.4. Creation of simulation scenarios

206 Two management scenarios were developed for this study:

- 207 - The *baseline scenario* simulates the carbon fluxes between the forests and the atmosphere un-
 208 der natural no-harvest conditions, where a proportion of each landscape is subjected to a con-
 209 stant annual burn rate for a 1000-year period (Boulanger et al., 2014). For the purpose of this
 210 work, the forest is assumed to have reached an approximate steady-state at 1000 years.
- 211 - The *harvest scenario* includes both the regular natural disturbance regimes of the baseline sce-
 212 nario as well as an annual harvest based on the regional harvest rates reported in Gauthier et al.
 213 (2015), and continues from the steady-state point of the baseline scenario for a simulation peri-
 214 od of 100 years (thus from year 1001-1100) adding forestry harvesting activities. As shown by
 215 McKechnie et al. (2011), a 100-year period is consistent with long-term forestry management. It
 216 also reflects the historical period of management across most of Canada's forests. The harvest
 217 scenario does not include the collection of harvest residues.

218 2.5. Calculation of carbon fluxes

219 CBM-CFS3 simulations were initialized across all 243 species and region landscapes at year 0 using forest
 220 composition and age class distribution for the year 2001 from Beaudoin et al. (2014), region- and spe-
 221 cies-specific yield models from equations 1 and 2, and disturbances based on Boulanger et al. (2014)
 222 and Gauthier et al. (2015) as described above. For a given landscape, for each year, the model calculated
 223 the mean value of carbon stocks per hectare as well as the mean value of carbon in the harvested wood,
 224 also expressed per hectare.

225 As mentioned above, the baseline scenario at year 1000 was taken as an approximate steady-state ref-
 226 erence point for each of the landscapes, which was followed directly by the harvest scenario for 100
 227 years (thus from year 1001 to year 1100). The ecosystem carbon costs ($ECC_{harvest}$) of harvest in the forest
 228 ecosystem were calculated as the annual intervals or the partial derivatives of the *total carbon stocks*
 229 (TCS), subtracted by the carbon contained in the wood harvested annually, for each harvest simulation
 230 year or $0 \leq t \leq 100$ years:

231 Eq. 3 $ECC_{harvest, t} \text{ (tC/(ha yr))} = \partial/\partial t \text{ TCS} - \text{C content of wood harvested}$

232 To convert ECC results from $\text{tC}\cdot\text{ha}^{-1}\cdot\text{yr}^{-1}$ to $\text{tC}\cdot\text{m}^{-3}$ wood and $\text{tC}\cdot\text{t}^{-1}$ wood, the amount of wood harvested
 233 each year in a given landscape was first converted to $\text{m}^3 \text{ wood}\cdot\text{ha}^{-1}\cdot\text{yr}^{-1}$ and $\text{t}^{-1} \text{ wood}\cdot\text{ha}^{-1}\cdot\text{yr}^{-1}$.

234 Eq. 4a Wood harvested ($m^3\text{wood}/(\text{ha yr})$) = C content of wood harvested ($\text{tC}/(\text{ha yr})$) / $((0.5\text{tC}/\text{twood}) \times$
 235 $(\text{wood density}_{\text{species}} (\text{twood}/m^3\text{wood})))$

236 Eq. 4b Wood harvested ($\text{twood}/(\text{ha yr})$) = C content of wood harvested ($\text{tC}/(\text{ha yr})$) / $(0.5\text{tC}/\text{twood})$

237 The ecosystem carbon costs for the harvest scenario over a landscape was then converted to ecosystem
 238 carbon costs per volume of wood harvested, such to allocate the carbon fluxes to the amount of wood
 239 harvested instead to the managed forest surface:

240 Eq. 5a $\text{ECC} (\text{tC}/m^3\text{wood}) = \text{ECC}_{\text{harvest}} (\text{tC}/(\text{ha yr})) / \text{wood harvested} (m^3\text{wood}/(\text{ha yr}))$

241 Certain results were also calculated per mass of wood harvested in order to assess the proportion of
 242 carbon content that ecosystem carbon costs represent:

243 Eq. 5b $\text{ECC} (\text{tC}/\text{twood}) = \text{ECC}_{\text{harvest}} (\text{tC}/(\text{ha yr})) / \text{wood harvested} (\text{twood}/(\text{ha yr}))$

244 The ecosystem carbon costs, as calculated by equation 5a, were plotted for all 243 landscapes. We then
 245 examined all curves and eliminated from the analysis landscapes in which carbon stocks still increased
 246 during the period with harvest or followed an erratic trajectory, as well as landscapes whose combina-
 247 tion of species and geographic range was deemed to be commercially irrelevant to the Canadian wood
 248 industry. The remaining 117 landscapes, listed in Table A.3 of the Supplementary Material. were used
 249 for the analysis.

250 2.6. Aggregated results over larger regions

251 In addition to providing detailed results for specific species and regions, we also calculated aggregated
 252 results to account for the perspective of a wood user who might not know the species or regional origin
 253 of a given wood product. The aggregation is based upon the calculation of the weighted mean of all
 254 landscapes, where the weights are based on harvest volumes of species by regions across Canada
 255 (National Forest Inventory, 2013). Weighted means were calculated for each species, each province as
 256 well as for Eastern and Western Canada wood markets.

257 2.7. Evaluation against monitored data from flux towers

258 Carbon flux results obtained using the CBM-CFS3 simulations were validated against empirical CO_2 flux
 259 measurement data. For several years, the Canadian Carbon Network measured CO_2 exchanges across a
 260 network of forest sites in Canada using eddy covariance flux towers (Coursolle et al., 2006; Margolis et
 261 al., 2006). One of the sites near Chibougamau, Quebec, is covered by a mature forest dominated by
 262 black spruce (*Picea mariana*) and jack pine (*Pinus banksiana*) (Bergeron et al., 2007; Bernier and Paré,

263 2013; Bernier et al., 2010; Margolis et al., 2006). The history of the site includes wildfire between 1885
264 and 1915 affecting 74% of the site and harvest in the 1960s affecting 17% of the site area (Margolis et
265 al., 2016). Carbon flux measurements from this flux tower have been already been used in many analy-
266 sis, including a comparison of ecosystem carbon models (Bernier et al., 2010), and the calculation of
267 carbon debt from bioenergy use (Bernier and Paré, 2013).

268 The flux tower on-site gathered high-frequency measurements of vertical wind velocity, air tempera-
269 ture, water vapour density and CO₂ concentrations in the air, which were then transformed into esti-
270 mates of CO₂ fluxes as NEE (net ecosystem exchange) for half-hour intervals from 2003 to 2010 in terms
271 of $\mu\text{mol CO}_2\cdot\text{m}^{-2}\cdot\text{s}^{-1}$ (Coursolle et al., 2006). We averaged for each year the half-hourly NEE values for
272 every year from 2004 to 2010 (measurements for 2003 only covered from June to December). To obtain
273 a carbon flux in $\text{tC}\cdot\text{ha}^{-1}\cdot\text{yr}^{-1}$, the annual averages were multiplied by the ratio of the molar mass of CO₂
274 over the molar mass of C. An average over the period 2004-2010 was calculated such as to smooth out
275 the interannual variability of the flux tower data and used it as a benchmark to evaluate model results.

276 These values were plotted alongside modelled ecosystem carbon costs of black spruce and jack pine
277 landscapes within the Quebec Boreal Shield, for the baseline scenario as well as the harvest scenario.
278 Although the modelled landscapes describe an annual disturbance and flux tower stands have been
279 subject to infrequent disturbances, an attempt was made to manage the inherent differences between
280 these two datasets. This was done by offsetting the simulation period of the modelled landscape curves
281 to correspond with the number of years since the disturbance events of the flux tower stands. For ex-
282 ample, wildfire affected the stands surrounding the flux tower at year 0, which was used as the start
283 year for the modelled post-fire baseline landscape, and a wildfire scenario was run for 118 years to es-
284 timate carbon stocks at year 118. Similarly, harvest occurred at year 65 and thus the harvest scenario
285 was run for a further 100 years (year 65-year 165) as to estimate carbon stocks at year 118.

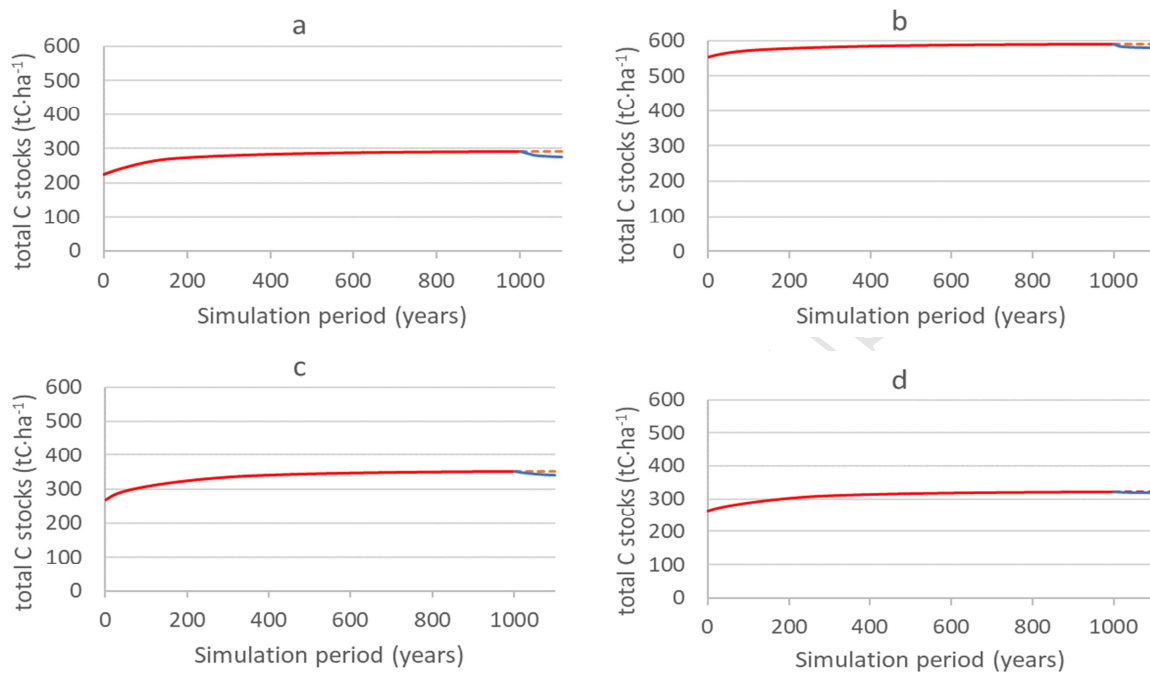
286 3. Results and Discussion

287 The data points in the figures presented in this section can be found in the Supplementary Material.

288 3.1. Total carbon stocks

289 The baseline scenario reached an approximate steady-state in total carbon stocks after a landscape-level
290 spin up period of 1000 years, following an initial spin-up designed to reach an initial equilibrium among
291 carbon pools at the site-level (Figure 2). The spin-up refers to an initialization step executed by the CBM-
292 CFS3 that assigns values to the dead organic matter (DOM) pool which is not measured as part of the

293 regular forest inventory. A constant harvest regime from years 1001 to 1100 was imposed on the land-
 294 scapes following the realization of the baseline steady-state. The carbon stock values on the harvest
 295 curves were used as inputs to the calculation of ecosystem carbon cost for each cubic meter of harvest-
 296 ed wood (Eq. 3).



297

298

299 *Figure 2 – Total carbon stocks of the baseline period from 0-1000 years (red line), followed by a harvest period from*
 300 *1001-1100 years (blue). The dotted red lined represents the approximate steady-state value of the baseline period*
 301 *at 1000 years. a) Balsam fir (*Abies balsamea*), Quebec, Boreal Shield East, b) Lodgepole pine (*Pinus contorta*, British*
 302 *Columbia, Pacific Maritime, c) Western larch (*Larix occidentalis*), Alberta, Subhumid Prairies, d) White spruce (*Picea**
 303 *glauca), New Brunswick, Atlantic Maritime.*

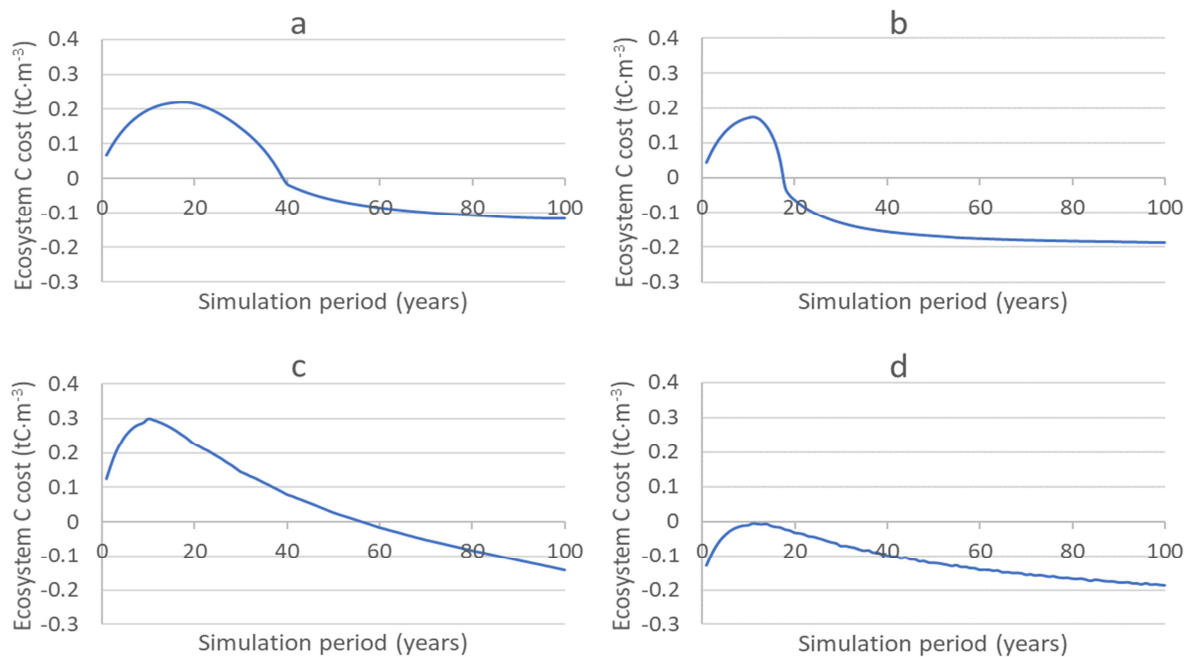
304

305 The baseline curve shows a rapid increase in total carbon stocks in the first few hundred years, followed
 306 by a flattening out as the forest carbon approaches a steady-state, as younger trees are re-established in
 307 the landscapes (Figure 2). The total carbon stocks of the harvest regime decreased from the baseline
 308 steady-state as expected and similarly to the results of Lessard (2013) for a landscape modelled in the
 309 Quebec Boreal Shield. This sample of four landscapes in Figure 2 also shows that the total carbon stock
 310 curves for the harvest regime vary by species type and ecozone, as a result of differences in the growth
 311 rates of the trees and the proportion of biomass affected by disturbances.

312 3.2. Ecosystem carbon costs of harvest activity

313 Using the total carbon stocks of just the harvest period (from 1001-1100 years) as well as the carbon
 314 content of the wood harvested annually per hectare, the ecosystem carbon costs were calculated using
 315 eq. 5 for all the landscapes. The ecosystem carbon costs curves are shown for four landscapes (Figure 3).

316



317

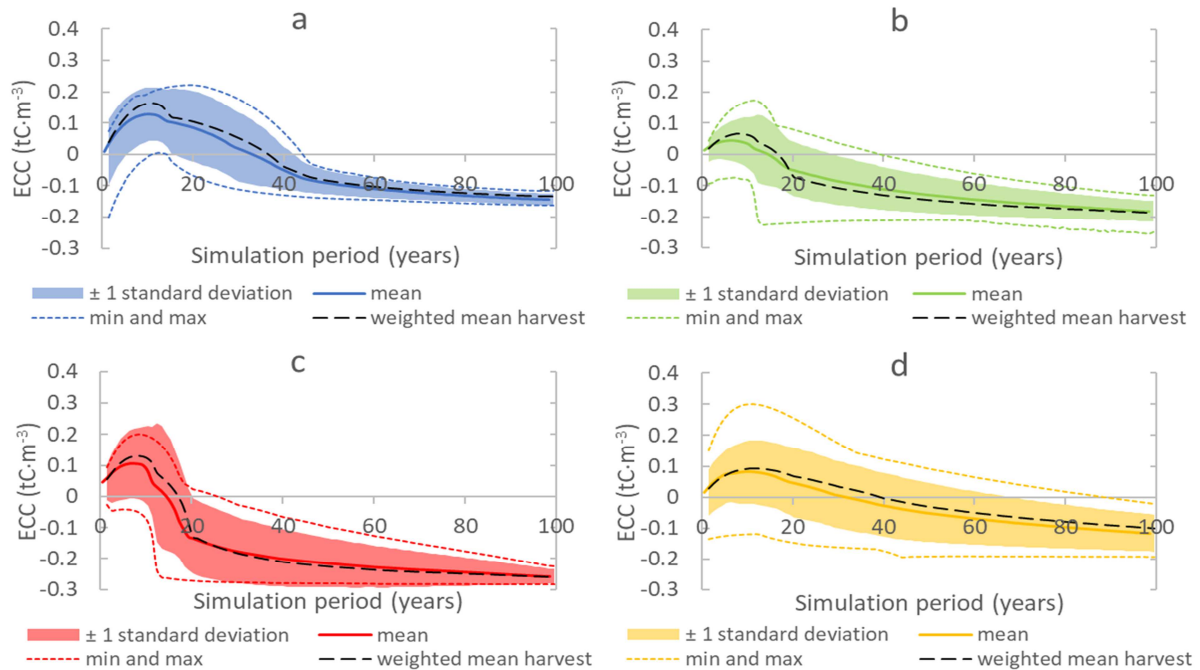
318

319 *Figure 3 – Ecosystem carbon cost, as net annual loss of carbon from the forest ecosystem to the atmosphere per*
 320 *cubic meter of wood harvested that year (tC·m⁻³ wood) for four sample landscapes, as calculated with eq. 5a. The*
 321 *0-100 period corresponds to the 1000-1100 period in Figure 2. a) Balsam fir (*Abies balsamea*), Quebec, Boreal*
 322 *Shield East; b) Lodgepole pine (*Pinus contorta*), British Columbia, Pacific Maritime; c) Western larch (*Larix occiden-**
 323 *talis), Alberta, Montane Cordillera; d) White spruce (*Picea glauca*), New Brunswick, Atlantic Maritime. Positive*
 324 *values represent a net C loss to the atmosphere, while negative values represent a net C gain from the atmosphere.*

325

326 While the calculations of total carbon stocks (Figure 2) include the transfer of carbon to harvested wood,
 327 here, those of ECC represent only the net loss in carbon to the atmosphere and are further expressed
 328 per unit of wood harvested (Figure 3 and Eq. 3). For all four sample landscapes (a-d), the ECC increases
 329 rapidly in the first decade and are followed by a decrease.

330



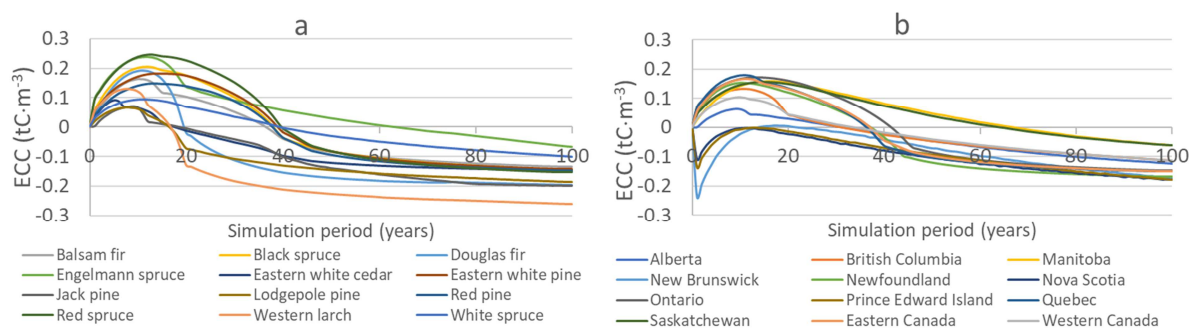
333 *Figure 4 – Ecosystem carbon cost (ECC) by cubic metre of wood harvested for four common softwood tree species*
 334 *across Canada. The curves represent the interannual intervals of the harvest activity minus the carbon contained in*
 335 *the harvested wood, divided by the carbon content of the annual harvest volume (see eq. 5a). a) Balsam fir (*Abies**
 336 *balsamea), all occurrences, b) Lodgepole pine (*Pinus contorta*), all occurrences, c) Western larch (*Larix occidentalis*),*
 337 *all occurrences, d) White spruce (*Picea glauca*), all occurrences. The dark centre lines show the mean species and*
 338 *regions, the lighter bands ± 1 standard deviation, the dotted lines the minimum and maximum and the black dotted*
 339 *lines are the weighted average based on harvest volumes.*

341 While Figure 3 illustrated the curves for four individual landscapes, the curves in Figure 4 show the sta-
 342 tistical spread of the landscapes for each species, which includes the landscapes featured in Figure 3. As
 343 with the individual landscapes (Figure 3), the statistical spread curves (Figure 4) show increased values
 344 of *ecosystem carbon cost* over the first few years of simulation, followed by a decrease over the 100-
 345 year simulation period. After a few decades, the curves cross the zero line as the landscape becomes a
 346 net carbon sink. This *time to ecosystem cost neutrality* varies between landscapes, with the mean for
 347 each species ranging from 16-60 years. At the two extremes, are a small number of landscapes that have
 348 either curves entirely with negative ecosystem carbon cost values or curves with positive ecosystem
 349 carbon costs that never reach carbon neutrality. The variability in time to ecosystem cost neutrality is
 350 affected by the shape and amplitude of the curves. The shapes of the curves are determined by the spe-

351 cies-specific coefficients used in the yield curve equations (see equations 1 and 2), while the amplitude
 352 of the curves is related to the harvest rates and the climatic data used for creating the yield curves. The
 353 shape of the balsam fir and white spruce curves are similar, as the ecosystem carbon costs decrease
 354 steadily over time, while the lodgepole pine and western larch curves exhibit much steeper and rapid
 355 decreases.

356 Higher temperatures and precipitation tend to result in more biomass accumulation per year per hectare
 357 of forest and thus these landscapes have increased carbon sequestration capacity. This increase in
 358 carbon sequestration capacity means that landscapes are less affected by disturbances and thus have
 359 lower forest-to-atmosphere carbon fluxes. For example, in the case of balsam fir, the highest ecosystem
 360 carbon costs are associated with relatively low temperatures and precipitation (1.0-2.2°C and 800-1000
 361 mm), while the lowest fluxes were found where temperature and precipitation were highest (6.4-6.9°C
 362 and 900-1400 mm). The complete list of the harvest rates and climatic data can be found in the Supplementary
 363 Material (Table A.2).

364 The weighted Canada-wide mean ecosystem carbon costs based on production volumes for each species
 365 across simulation years are close to the calculated mean curves (Figure 5a and 5b).



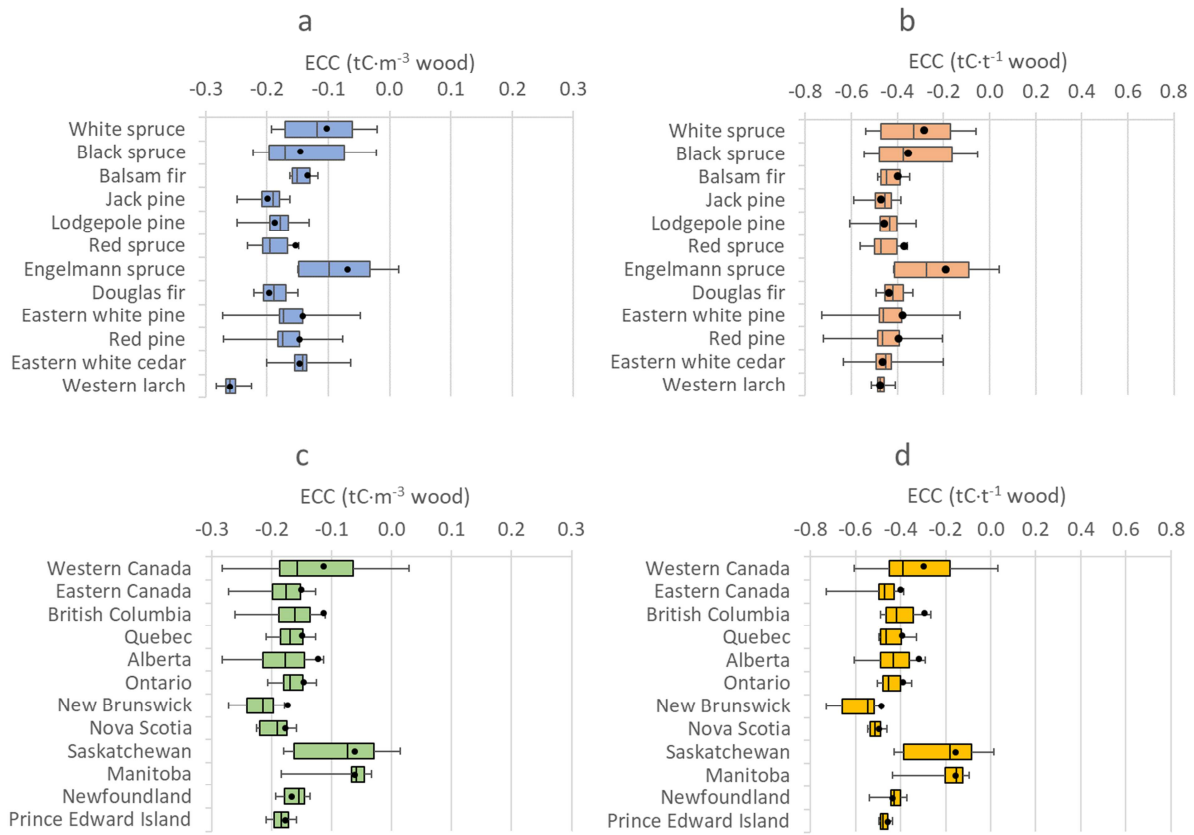
366
 367 *Figure 5 – Weighted mean of ecosystem carbon costs of harvest activity, by a) tree species b) provinces. Weights*
 368 *are harvested volumes.*

369
 370 The ecosystem carbon cost curve of each landscape is affected by the species-specific coefficients used
 371 in the yield curve equations, as well as regionally-specific climatic data and annual harvest rate, yielding
 372 significant differences among the weighted averages by species and by region. By species (see Figure
 373 5a), the ecosystem carbon costs per m^3 of wood are highest for the spruce species (Engelmann spruce,
 374 white spruce, black spruce and red spruce), and lowest for certain pine species (lodgepole pine and jack
 375 pine) as well as western larch and eastern white cedar. When calculated by region (Figure 5b), the eco-

376 system carbon costs are highest for the western Canada provinces (Manitoba, Saskatchewan, Alberta
377 and British Columbia) and lowest for Atlantic Canada (Prince Edward Island, Nova Scotia, New Brunswick
378 and Newfoundland).

379 After 100 years of simulated harvest activity, the ecosystem carbon cost per m^3 (or tonne) of harvested
380 wood is negative (net sequestration) for almost all landscapes (Figure 6). When the results are present-
381 ed by species (Figure 6a and b), the median values range from -0.26 to $-0.098 \text{ tC}\cdot\text{m}^{-3}$ (-0.48 to $-0.27 \text{ tC}\cdot\text{t}^{-1}$
382 1), whereas the boxes range from -0.27 to $-0.032 \text{ tC}\cdot\text{m}^{-3}$ (-0.50 to $-0.090 \text{ tC}\cdot\text{t}^{-1}$) and outliers range from -
383 0.28 to $0.15 \text{ tC}\cdot\text{m}^{-3}$ (-0.73 to $0.043 \text{ tC}\cdot\text{t}^{-1}$). The weighted mean based on harvest volumes ranged from -
384 0.26 to $-0.069 \text{ tC}\cdot\text{m}^{-3}$ (-0.48 to $-0.19 \text{ tC}\cdot\text{t}^{-1}$). The species with the highest ecosystem carbon costs are
385 spruce (such as white spruce, black spruce, Engelmann spruce), due to both higher rates of harvest in
386 combination with lower temperatures and precipitation in the growing regions. In addition, the spruce
387 species show more variation across regions than other species. For white spruce, this could be caused by
388 the larger number of landscapes (24), whereas the larger variation within black spruce and Engelmann
389 spruce could be as a result of large geographical range of those species. In other cases, such as jack pine
390 (18 landscapes) which is harvested across Canada, the species are less sensitive to variations in tempera-
391 ture and precipitation. The interquartile ranges of the remaining species are clustered together. Despite
392 these few trends, the spread of data shows that the region of origin of the species could be important
393 information for pinpointing a more precise ecosystem carbon cost.

394 When the results are presented by region, the statistical spread of the data shifts somewhat (Figure 6c
395 and d). The median values per province range from -0.22 to $-0.059 \text{ tC}\cdot\text{m}^{-3}$ (-0.55 to $-0.15 \text{ tC}\cdot\text{t}^{-1}$), whereas
396 the boxes range from -0.24 to $-0.030 \text{ tC}\cdot\text{m}^{-3}$ (-0.66 to $-0.083 \text{ tC}\cdot\text{t}^{-1}$) and outliers range from -0.28 to 0.015
397 $\text{tC}\cdot\text{m}^{-3}$ (-0.73 to $0.043 \text{ tC}\cdot\text{t}^{-1}$). The weighted mean based on harvest volumes ranged from -0.18 to -0.034
398 $\text{tC}\cdot\text{m}^{-3}$ (-0.50 to $-0.085 \text{ tC}\cdot\text{t}^{-1}$). For two Atlantic Canada provinces (New Brunswick and Nova Scotia), most
399 of the interquartile range (representing the middle 50% of values) showed more net sequestration than
400 any of the other provinces. This is related to both very low levels of harvest in the New Brunswick and
401 Nova Scotia landscapes with their higher mean annual temperatures and precipitation levels, are char-
402 acteristic of coastal forests and show the most negative values of ECC at 100 years illustrating the strong
403 carbon sink per unit of harvested wood. On the other end of the spectrum, Manitoba and Saskatchewan
404 landscapes with their low mean annual temperatures and precipitation show either less sequestration
405 (small negative values) or slightly net emissions (small positive values) per unit of wood harvested. All
406 data points shown in Figure 6 are available in table form in the Supplementary Material (Table A.4).



407

408

409 *Figure 6 – Ecosystem carbon costs at year 100 of simulation, for a) per tree species in $tC \cdot m^{-3}$ wood harvested, b) per*
 410 *tree species in $tC \cdot t^{-1}$ wood harvested, c) per region in $tC \cdot m^{-3}$ wood harvested, d) per region in $tC \cdot t^{-1}$ wood harvested.*

411 *The carbon content of the dry wood ranges from $0.175 tC \cdot m^{-3}$ wood harvested (Eastern white cedar) to $0.300 tC \cdot m^{-3}$*
 412 *wood harvested (Western larch). The lower and upper error bars show the minimum and maximum values, while*
 413 *the lower bound of the box shows first quartile value, the middle line the median value and the upper bound the*
 414 *third quartile value. The round markers indicate the weighted mean values according to approximate annual wood*
 415 *harvest volumes.*

416

417

418 Table 1 – Ecosystem carbon costs at year 100 of simulation, in $tC \cdot m^{-3}$ wood harvested

	mean	std dev	wgt mean by harvest volume	minimum	Q1	median	Q3	maximum	C in wood
Western larch (<i>Larix occidentalis</i>)	-0.257	0.024	-0.261	-0.283	-0.267	-0.261	-0.251	-0.225	0.300
Eastern white cedar (<i>Thuja occidentalis</i>)	-0.141	0.038	-0.147	-0.200	-0.155	-0.142	-0.135	-0.064	0.175
Red pine (<i>Pinus resinosa</i>)	-0.171	0.052	-0.148	-0.271	-0.183	-0.175	-0.147	-0.076	0.201
Eastern white pine (<i>Pinus strobus</i>)	-0.162	0.059	-0.141	-0.272	-0.179	-0.173	-0.142	-0.047	0.200
Douglas fir (<i>Pseudotsuga menziesii</i>)	-0.187	0.036	-0.197	-0.222	-0.205	-0.189	-0.169	-0.150	0.244
Engelmann spruce (<i>Picea engelmannii</i>)	-0.083	0.081	-0.069	-0.149	-0.149	-0.098	-0.032	0.015	0.195
Red spruce (<i>Picea rubens</i>)	-0.191	0.029	-0.154	-0.232	-0.207	-0.195	-0.167	-0.148	0.218
Lodgepole pine (<i>Pinus contorta</i>)	-0.182	0.032	-0.187	-0.249	-0.195	-0.178	-0.165	-0.131	0.215
Jack pine (<i>Pinus banksiana</i>)	-0.194	0.023	-0.199	-0.249	-0.208	-0.191	-0.180	-0.162	0.222
Balsam fir (<i>Abies balsamea</i>)	-0.144	0.020	-0.134	-0.163	-0.158	-0.150	-0.130	-0.117	0.175
Black spruce (<i>Picea mariana</i>)	-0.138	0.074	-0.130	-0.223	-0.197	-0.171	-0.074	-0.022	0.220
White spruce (<i>Picea glauca</i>)	-0.116	0.060	-0.104	-0.193	-0.171	-0.118	-0.061	-0.021	0.195
Prince Edward Island	-0.184	0.021	-0.046	-0.209	-0.197	-0.184	-0.172	-0.160	
Newfoundland	-0.162	0.022	-0.166	-0.193	-0.179	-0.154	-0.145	-0.135	
Manitoba	-0.072	0.044	-0.049	-0.184	-0.067	-0.059	-0.046	-0.041	
Saskatchewan	-0.095	0.063	-0.034	-0.180	-0.162	-0.074	-0.030	-0.021	
Nova Scotia	-0.193	0.028	-0.178	-0.225	-0.220	-0.191	-0.175	-0.155	
New Brunswick	-0.218	0.041	-0.174	-0.272	-0.242	-0.215	-0.197	-0.150	
Ontario	-0.166	0.026	-0.108	-0.207	-0.181	-0.169	-0.148	-0.117	
Alberta	-0.173	0.061	-0.068	-0.283	-0.215	-0.178	-0.146	-0.048	
Quebec	-0.165	0.030	-0.114	-0.210	-0.185	-0.169	-0.148	-0.081	
British Columbia	-0.151	0.072	-0.051	-0.262	-0.189	-0.162	-0.137	0.015	
Eastern Canada	-0.176	0.034	-0.115	-0.272	-0.199	-0.176	-0.152	-0.081	
Western Canada	-0.138	0.074	-0.055	-0.283	-0.187	-0.157	-0.064	0.015	

419
420 Forestry management is relatively recent in Canada, as compared to Fenno-Scandinavia, where forests
421 have been extensively exploited for centuries (Kurz et al., 2013). However, some regions across Canada,
422 such as the Maritime provinces, Eastern Ontario and Western Quebec were settled by Europeans earlier
423 than other parts of Canada and were subjected to wood harvest prior to the 20th century (Kurz et al.,
424 2013). Those areas would have forestry management legacies of 100 years or more, with the ecosystem
425 carbon cost per unit of wood harvested at or nearing its steady-state and at net sequestration (see Fig-
426 ure 4). For other regions with a more recent forest management history, our results suggest that the
427 ecosystem carbon costs attributed to wood harvesting would result in ecosystem carbon costs higher
428 than the value at 100-years of harvest.

429 The reference natural disturbance used in all scenarios was wildfire, which is the most widespread and
430 frequent disturbance type in most of Canada's forests. However, other natural disturbance types, most
431 notably insect outbreaks, and locally, windstorms, have also had particularly large impacts on the net
432 emissions of forests between 2002 and 2008 (Stinson et al., 2011), potentially turning Canada's forests
433 in net carbon sources. In fact, climate change itself, through a feedback loop could increase the inci-
434 dence of both wildfire and insect outbreaks (Kurz et al., 2008). The complex modelling involved in fore-
435 casting both climate scenarios and future disturbances in Canadian forests, are out of the scope of this
436 paper but should be considered in future research (but see (Boucher et al., in press)).

437 The choice of methodological approaches also has an influence on the overall ecosystem carbon costs.
438 A landscape approach was chosen in order to be able to model the forestry carbon dynamics when the
439 specific site of the forest and provenance of harvested wood is unknown. It also allowed for the inclu-
440 sion of fire disturbance and thus modelled forests were subjected to very small but constant rates of
441 annual fire and harvest disturbances. A similar exercise could have been accomplished using a stand-
442 level perspective, but the detail required to model specific stands would have limited the geographical
443 scope of the results. Also, although forest residues from harvest are typically left on-site in Canada
444 (Thiffault et al., 2015), these could also be collected and thus would be considered a co-product of wood
445 harvesting. The utilization of forest residues for bioenergy, for example, could influence how the ecosys-
446 tem carbon costs are allocated and thus the result of the ecosystem carbon costs per m³ of harvested
447 wood.

448 This work represents a first attempt at modelling the ecosystem carbon costs of harvesting wood across
449 multiple species and regions at the product level. In modelling the forestry ecosystems for most com-
450 mercially important species across Canada, much of the input forest inventory data was developed using
451 more macro level national forest inventory data and peer-reviewed models. While this data allowed for
452 broad-reaching coverage of most commercial wood, it does have limitations in terms of not having a
453 finer level of detail and granularity that would be expected from the study of a particular forest stand.
454 The model makes use of a theoretical yield curve, which gives a reasonable estimate of the annual bio-
455 mass accumulation. However empirical forest inventory data for a specific forest stand would almost
456 inevitably better reflect the biomass volume of the forest.

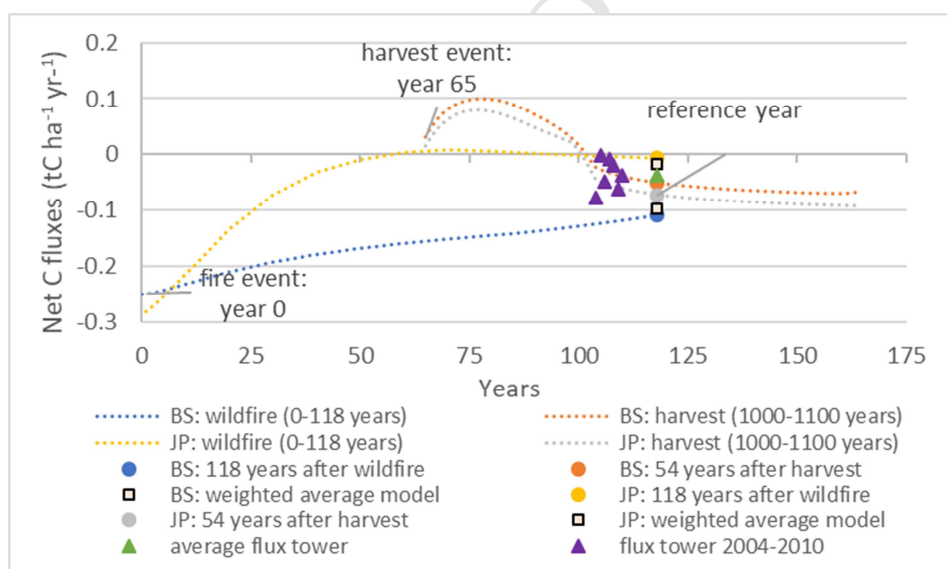
457 Another limitation is the level of aggregation chosen for the landscapes, across which the temperature
458 and precipitation values have been averaged. Smaller landscapes that more specifically reflect the prov-
459 enance of harvested wood would allow for more representative mean temperature and precipitation

460 values for the yield curve equations. Furthermore, the wildfire and harvest disturbances are aggregated
 461 by ecozone, without considering how those disturbances could affect species differently, while smaller
 462 homogeneous fire regimes zones have been shown to better represent the distribution of fire regimes
 463 across Canada (Boulanger et al., 2014). Finally, the harvested wood volumes used for calculating the
 464 weighted means were calculated, in the absence of more specific statistical data, by combining data
 465 from different sources and by using some assumptions to handle data gaps.

466 The results counter the prevailing assumption of forestry products having a net zero biogenic carbon
 467 flux and indicates that carbon footprint and LCA studies should also include the impacts from harvest
 468 activities that can further influence the carbon cost of harvested wood. The overall carbon balance of a
 469 harvested forest should also consider the carbon content of the wood itself ($0.175 - 0.300 \text{ tC}\cdot\text{m}^{-3}$ dry
 470 wood). Typically, LCAs of wood products are done from a static point of view. The authors plan to
 471 demonstrate how the ecosystem carbon cost results can be integrated into a temporally dynamic life
 472 cycle inventory in an upcoming study.

473 3.3. Validation of results using flux tower measurement data

474 The validation of the modelling results was carried out by comparing modelled C fluxes of black spruce
 475 and jack pine landscapes with flux tower measurement data (Figure 7).



476

477 *Figure 7 – Modelled scenarios (baseline and harvest) for black spruce (Picea mariana) and jack pine (Pinus bank-*
 478 *siana) vs. flux tower data. BS = black spruce (Picea mariana), JP = jack pine (Pinus banksiana), wildfire (0-118*
 479 *years) = landscape affected by annual fire starting from fire event in 1900 to present, harvest (1000-1100 years) =*

480 *landscape affected by 100 years of annual fire and harvest following wildfire, 118 years after wildfire = point at*
481 *present day 118 years after fire, 54 years after harvest = point at present day 54 years after harvest, weighted*
482 *average model = weighted average of baseline and harvest scenarios, average flux tower = average of flux tower*
483 *data from 2004-2010, flux tower 2004-2010 = annual averages from 2004-2010. Flux tower data from Fluxnet*
484 *Canada / Canadian Carbon Program (Coursolle et al., 2012).*

485
486 The annual flux tower (2004-2010) and the average flux tower data lie at the midpoint between the
487 weighted average of the black spruce and the jack pine modelled results (Figure 7). This demonstrates
488 that despite inherent differences in spatial scales between the two result types, at least for black spruce
489 and jack pine in the Quebec Boreal Shield, the models reflect the ecosystem carbon costs that have
490 been measured at flux tower test sites. As such, the flux tower data provides at least a partial validation
491 of the modelled results. A complete validation of the modelled landscapes would require having access
492 to widespread flux tower data. However, this would be difficult to obtain presently due to the limited
493 geographical scope of the flux tower sites and available length of the measurement record.

494 4. Conclusion

495 The ecosystem carbon costs per m^3 of wood harvested in most forest landscapes in Canada shows net
496 sequestration in firming the carbon neutrality assumption. The weighted mean ecosystem carbon costs
497 from a 100-year-old harvested forest, based on harvested volume by species, range from -0.26 to -0.069
498 $\text{tC}\cdot\text{m}^{-3}$. The spruce species tend to have higher and more variable ecosystem carbon cost scores, while
499 the remaining species tend to have lower scores and less variability. By province, the weighted mean
500 ecosystem carbon costs range from -0.18 to -0.034 $\text{tC}\cdot\text{m}^{-3}$. The Atlantic provinces (New Brunswick and
501 Nova Scotia, in particular) show the most sequestration, whereas the ecosystem carbon costs are high-
502 est in the Prairies (Manitoba and Saskatchewan). The mean *time to ecosystem cost neutrality* for each
503 species ranges from 16-60 years. These results show that sustained wood harvest in Canadian forests at
504 current wildfire and harvest rates result in net sequestration benefits. Flux tower measured data at giv-
505 en test sites confirms that simulated results reflect the ecosystem carbon costs. As such, the results of
506 this research work show that harvesting softwood tree species at current rates in Canadian forests,
507 mostly has net carbon sequestration on the forest ecosystem.

508 Though carbon dynamics of forest management have long been considered in forestry research, this has
509 to the authors' knowledge, not yet been extended to life cycle assessment. Despite the knowledge in
510 the LCA community that biogenic carbon should not be considered neutral, the typical assumption has
511 been that that the carbon sequestered in wood during its growth is the only carbon that has been se-

512 questered, i.e. not considering the effects of wood harvest on the forest ecosystem. By this research
513 work we provided evidence that in addition to account for the sequestration of the carbon embodied in
514 wood, a wood product life cycle assessment should also account for the ecosystem carbon cost.

515 This research work also demonstrates the feasibility of using a forest carbon budget model to generate
516 regionalized *cradle-to-gate* inventories of forest ecosystem carbon dynamics for harvested wood prod-
517 ucts across Canada. Together these inventories form a database covering 12 softwood tree species
518 across 10 provinces of the Canadian boreal forest. The database could be used as is within decision-
519 making tools, such as building information models for designing green buildings. These data can also be
520 used as a part of a *cradle-to-grave* life cycle assessment by converting the ecosystem carbon costs into
521 CO₂ emissions and expressing them in a life cycle inventory along with the carbon fluxes occurring at
522 other life cycle stages. In doing so it will be important to evaluate the choice of ecosystem carbon cost
523 values to use within a dynamic life cycle assessment, in order to ensure an equitable allocation of se-
524 questration benefits to the wood users.

525 Acknowledgements

526 The authors would like to thank project partners Cecobois, Canadian Wood Council, Desjardins, GIGA,
527 Hydro-Québec and Pomerleau as well as the Natural Science and Engineering Research Council of Cana-
528 da (CRD 462197-13).

529 Appendix A: Supplementary material

530 Supplementary data related to this article can be found at:

531 References

532 Beaudoin, A., Bernier, P.Y., Guindon, L., Villemaire, P., Guo, X.J., Stinson, G., Bergeron, T., Magnussen, S.,
533 Hall, R.J., 2014. Mapping attributes of Canada's forests at moderate resolution through kNN and MODIS
534 imagery. *Canadian Journal of Forest Research* 44(5), 521-532.

535 Bergeron, O., Margolis, H.A., Black, T.A., Coursolle, C., Dunn, A.L., Barr, A.G., Wofsy, S.C., 2007.

536 Comparison of carbon dioxide fluxes over three boreal black spruce forests in Canada. *Global Change*
537 *Biology* 13(1), 89-107.

538 Bernier, P., Paré, D., 2013. Using ecosystem CO₂ measurements to estimate the timing and magnitude of
539 greenhouse gas mitigation potential of forest bioenergy. *GCB Bioenergy* 5(1), 67-72.

- 540 Bernier, P.Y., Guindon, L., Kurz, W.A., Stinson, G., 2010. Reconstructing and modelling 71 years of forest
541 growth in a Canadian boreal landscape: a test of the CBM-CFS3 carbon accounting model. *Canadian*
542 *Journal of Forest Research* 40(1), 109-118.
- 543 Bogdanski, B.E.C., 2008. Canada's boreal forest economy: economic and socioeconomic issues and
544 research opportunities. Natural Resources Canada, Canadian Forest Service, Pacific Forestry Centre,,
545 Victoria, BC, Canada, p. 59.
- 546 Böttcher, H., Kurz, W.A., Freibauer, A., 2008. Accounting of forest carbon sinks and sources under a
547 future climate protocol—factoring out past disturbance and management effects on age–class structure.
548 *Environmental Science & Policy* 11(8), 669-686.
- 549 Boucher, D., Boulanger, Y., Aubin, I., Bernier, P.Y., Beaudoin, A., Guindon, L., Gauthier, S., 2018. Current
550 and projected cumulative impacts of fire, drought and insects on timber volumes across Canada.
551 *Ecological applications* : a publication of the Ecological Society of America.
- 552 Boulanger, Y., Gauthier, S., Burton, P.J., 2014. A refinement of models projecting future Canadian fire
553 regimes using homogeneous fire regime zones. *Canadian Journal of Forest Research* 44(4), 365-376.
- 554 Brandão, M., Levasseur, A., 2011. Assessing Temporary Carbon Storage in Life Cycle Assessment and
555 Carbon Footprinting, JRC Scientific and Technical Reports. JRC of the European Commission.
- 556 Brandt, J.P., Flannigan, M.D., Maynard, D.G., Thompson, I.D., Volney, W.J.A., 2013. An introduction to
557 Canada's boreal zone: ecosystem processes, health, sustainability, and environmental issues1.
558 *Environmental Reviews* 21(4), 207-226.
- 559 Burns, R.M., Honkala, B.H., 1990. *Silvics of North America: 1. Conifers*, Agriculture Handbook 654. U.S.
560 Department of Agriculture, Forest Service, Washington, DC, USA, p. 1383.
- 561 Cao, V., Margni, M., Favis, B.D., Deschênes, L., 2016. Choice of land reference situation in life cycle
562 impact assessment. *The International Journal of Life Cycle Assessment* 22(8), 1220-1231.
- 563 Cherubini, F., Peters, G.P., Berntsen, T., Strømman, A.H., Hertwich, E., 2011. CO2 emissions from
564 biomass combustion for bioenergy: atmospheric decay and contribution to global warming. *GCB*
565 *Bioenergy* 3(5), 413-426.

- 566 Christensen, T.H., Gentil, E., Boldrin, A., Larsen, A.W., Weidema, B.P., Hauschild, M., 2009. C balance,
567 carbon dioxide emissions and global warming potentials in LCA-modelling of waste management
568 systems. *Waste Management & Research* 27(8), 707-715.
- 569 Ciais, P., Sabine, C., Bala, G., Bopp, L., Brovkin, V., Canadell, J.G., Chhabra, A., DeFries, R., Galloway, J.,
570 Heimann, M., Jones, C., Le Quéré, C., Myneni, R.B., Piao, S., Thornton, P., 2013. Carbon and Other
571 Biogeochemical Cycles, in: Stocker, T.F., Qin, D., Plattner, G.-K., Tignor, M., Allen, S.K., Boschung, J.,
572 Nauels, A., Xia, Y., Bex, V., Midgley, P.M. (Eds.), *Climate Change 2013: The Physical Science Basis*.
573 Contribution of Working Group I to the Fifth Assessment Report of the Intergovernmental Panel on
574 Climate Change Cambridge University Press, Cambridge, United Kingdom and New York, NY, USA, pp.
575 465-570.
- 576 Coursolle, C., Margolis, H.A., Barr, A.G., Black, T.A., Amiro, B.D., McCaughey, J.H., Flanagan, L.B., Lafleur,
577 P.M., Roulet, N.T., Bourque, C.P.-A., Arain, M.A., Wofsy, S.C., Dunn, A., Morgenstern, K., Orchansky, A.L.,
578 Bernier, P.Y., Chen, J.M., Kidston, J., Saigusa, N., Hedstrom, N., 2006. Late-summer C fluxes from
579 Canadian forests and peatlands along an east-west continental transect. *Can. J. For. Res.* 36, 783–800.
- 580 Coursolle, C., Margolis, H.A., Giasson, M.-A., Bernier, P.-Y., Amiro, B.D., Arain, M.A., Barr, A.G., Black,
581 T.A., Goulden, M.L., McCaughey, J.H., Chen, J.M., Dunn, A.L., Grant, R.F., Lafleur, P.M., 2012. Influence of
582 stand age on the magnitude and seasonality of carbon fluxes in Canadian forests. *Agricultural and Forest*
583 *Meteorology* 165, 136-148.
- 584 Dymond, C.C., 2012. Forest carbon in North America - annual storage and emissions from British
585 Columbia's harvest, 1965-2065. *Carbon Balance and Management* 7(8), 1-20.
- 586 Ecological Stratification Working Group, 1996. *A National Ecology Framework for Canada*. Agriculture
587 and Agri-Food Canada, Research Branch, Centre for Land Biological Resources Research, and
588 Environmental Canada, State of the Environment Directorate, Ecozone Analysis Branch, Ottawa/Hull, p.
589 Report and national map at 1:7 500 000 scale.
- 590 Garcia, R., Freire, F., 2014. Carbon footprint of particleboard: a comparison between ISO/TS 14067, GHG
591 Protocol, PAS 2050 and Climate Declaration. *Journal of Cleaner Production* 66, 199-209.

- 592 Gauthier, S., Bernier, P.Y., Boulanger, Y., Guo, J., Guindon, L., Beaudoin, A., Boucher, D., 2015.
593 Vulnerability of timber supply to projected changes in fire regime in Canada's managed forests.
594 Canadian Journal of Forest Research 45(11), 1439-1447.
- 595 Helin, T., Sokka, L., Soimakallio, S., Pingoud, K., Pajula, T., 2013. Approaches for inclusion of forest
596 carbon cycle in life cycle assessment - a review. GCB Bioenergy 5(5), 475-486.
- 597 International Organization for Standards, 2006a. ISO 14040: 2006 - LCA- Principles and framework -
598 Environmental management. ISO, Geneva, Switzerland.
- 599 International Organization for Standards, 2006b. ISO 14044: 2006 - LCA - Requirements and guidelines -
600 Environmental management. ISO, Geneva, Switzerland.
- 601 IPCC, 1997. Revised 1996 IPCC guidelines for national greenhouse inventories, in: Houghton, J.T., Filho,
602 L.G.M., Lim, B., Tréanton, K., Mamaty, I., Bonduki, Y., Griggs, D.J., Callander, B.A. (Eds.).
603 Intergovernmental Panel on Climate Change IPCC/OECD/IEA, Paris, France.
- 604 IPCC, 2006. Chapter 2: Generic Methodologies Applicable to Multiple Land-Use Categories, in: Aalde, H.,
605 Gonzalez, P., Gytarsky, M., Krug, T., Kurz, W.A., Lasco, R.D., Martino, D.L., McConkey, B.G., Ogle, S.,
606 Paustian, K., Raison, J., Ravindranath, N.H., Schoene, D., Smith, P., Somogyi, Z., van Amstel, A., Verchot,
607 L. (Eds.), 2006 IPCC Guidelines for National Greenhouse Gas Inventories. Institute for Global
608 Environmental Strategies, Hayama, Japan, p. 59.
- 609 Jarvis, P., Linder, S., 2000. Botany: Constraints to growth of boreal forests. Nature 405(6789), 904-905.
- 610 Kauppi, P.E., Rautiainen, A., Korhonen, K.T., Lehtonen, A., Liski, J., Nöjd, P., Tuominen, S., Haakana, M.,
611 Virtanen, T., 2010. Changing stock of biomass carbon in a boreal forest over 93 years. Forest Ecology and
612 Management 259(7), 1239-1244.
- 613 Keith, H., Mackey, B., Berry, S., Lindenmayer, D., Gibbons, P., 2009. Estimating carbon carrying capacity
614 in natural forest ecosystems across heterogeneous landscapes: addressing sources of error. Global
615 Change Biology, no-no.
- 616 Kindermann, G.E., McCallum, I., Fritz, S., Obersteiner, M., 2008. A Global Forest Growing Stock, Biomass
617 and Carbon Map Based on FAO Statistics. Silva Fennica 42(3), 387-396.

- 618 Kurz, W.A., Dymond, C.C., Stinson, G., Rampley, G.J., Neilson, E.T., Carroll, A.L., Ebata, T., Safranyik, L.,
619 2008. Mountain pine beetle and forest carbon feedback to climate change. *Nature* 452(April 2008), 987-
620 990.
- 621 Kurz, W.A., Dymond, C.C., White, T.M., Stinson, G., Shaw, C.H., Rampley, G.J., Smyth, C., Simpson, B.N.,
622 Neilson, E.T., Trofymow, J.A., Metsaranta, J., Apps, M.J., 2009. CBM-CFS3: A model of carbon-dynamics
623 in forestry and land-use change implementing IPCC standards. *Ecological Modelling* 220(4), 480-504.
- 624 Kurz, W.A., Shaw, C.H., Boisvenue, C., Stinson, G., Metsaranta, J., Leckie, D., Dyk, A., Smyth, C., Neilson,
625 E.T., 2013. Carbon in Canada's boreal forest — A synthesis. *Environmental Reviews* 21(4), 260-292.
- 626 Lemprière, T.C., Kurz, W.A., Hogg, E.H., Schmoll, C., Rampley, G.J., Yemshanov, D., McKenney, D.W.,
627 Gilsenan, R., Beatch, A., Blain, D., Bhatti, J.S., Krcmar, E., 2013. Canadian boreal forests and climate
628 change mitigation1. *Environmental Reviews* 21(4), 293-321.
- 629 Lessard, D., 2013. Effet de la transformation d'une forêt naturelle en forêt aménagée sur les bénéfices
630 de séquestration inclus à l'empreinte carbone des produits du bois, *Environmental Science*. p. 61.
- 631 Levasseur, A., Lesage, P., Margni, M., Brandão, M., Samson, R., 2012. Assessing temporary carbon
632 sequestration and storage projects through land use, land-use change and forestry: comparison of
633 dynamic life cycle assessment with ton-year approaches. *Climatic Change* 115, 759.
- 634 Levasseur, A., Lesage, P., Margni, M., Samson, R., 2013. Biogenic Carbon and Temporary Storage
635 Addressed with Dynamic Life Cycle Assessment. *Journal of Industrial Ecology* 17(1), 117-128.
- 636 Luyssaert, S., Inglima, I., Jung, M., Richardson, A.D., Reichstein, M., Papale, D., Piao, S.L., Schulze, E.D.,
637 Wingate, L., Matteucci, G., Aragao, L., Aubinet, M., Beer, C., Bernhofer, C., Black, K.G., Bonal, D.,
638 Bonnefond, J.M., Chambers, J., Ciais, P., Cook, B., Davis, K.J., Dolman, A.J., Gielen, B., Goulden, M.,
639 Grace, J., Granier, A., Grelle, A., Griffis, T., Grünwald, T., Guidolotti, G., Hanson, P.J., Harding, R.,
640 Hollinger, D.Y., Hutyrá, L.R., Kolari, P., Kruijt, B., Kutsch, W., Lagergren, F., Laurila, T., Law, B.E., Le Maire,
641 G., Lindroth, A., Loustau, D., Malhi, Y., Mateus, J., Migliavacca, M., Misson, L., Montagnani, L., Moncrieff,
642 J., Moors, E., Munger, J.W., Nikinmaa, E., Ollinger, S.V., Pita, G., Rebmann, C., Rouspard, O., Saigusa, N.,
643 Sanz, M.J., Seufert, G., Sierra, C., Smith, M.L., Tang, J., Valentini, R., Vesala, T., Janssens, I.A., 2007. CO2
644 balance of boreal, temperate, and tropical forests derived from a global database. *Global Change*
645 *Biology* 13(12), 2509-2537.

- 646 Margolis, H.A., Beaudoin, A., Bernier, P.Y., Bigras, F., Paré, D., 2016. Quebec Flux Station – Eastern
647 Boreal Black Spruce. ORNL DAAC.
- 648 Margolis, H.A., Flanagan, L.B., Amiro, B.D., 2006. The Fluxnet-Canada Research Network: Influence of
649 climate and disturbance on carbon cycling in forests and peatlands. *Agricultural and Forest Meteorology*
650 140(1-4), 1-5.
- 651 McKechnie, J., Colombo, S.J., Chen, J., Mabee, W., Maclean, H.L., 2011. Forest bioenergy or forest
652 carbon - Assessing trade-offs in greenhouse gas mitigation with wood-based fuels. *Environ Sci Technol*
653 45, 789-795.
- 654 McKenney, D., Pedlar, J., Lawrence, K., Papadopol, P., Allen, D., Yemshanov, D., 2016. Bioclimatic
655 parameters for Canada 1981-2010, 1981-2010 ed. Natural Resources Canada, Sault Sainte Marie,
656 Ontario, Canada.
- 657 Muñoz, I., Schmidt, J.H., 2016. Methane oxidation, biogenic carbon, and the IPCC's emission metrics.
658 Proposal for a consistent greenhouse-gas accounting. *The International Journal of Life Cycle Assessment*
659 21(8), 1069-1075.
- 660 National Forest Inventory, 2013. Stastical Summaries for Terrestrial Ecozones. Canadian Forest Service, v
661 3.
- 662 Natural Resources Canada, 2016. Forest carbon. [https://www.nrcan.gc.ca/forests/climate-
663 change/forest-carbon/13085](https://www.nrcan.gc.ca/forests/climate-change/forest-carbon/13085). (Accessed 11/09/2017).
- 664 Pan, Y., Birdsey, R.A., Fang, J., Houghton, R., Kauppi, P.E., Kurz, W.A., Phillips, O.L., Shvidenko, A., Lewis,
665 S.L., Canadell, J.G., Ciais, P., Jackson, R.B., Pacala, S.W., McGuire, A.D., Piao, S., Rautiainen, A., Sitch, S.,
666 Hayes, D., 2011. A Large and Persistent Carbon Sink in the World's Forests. *Science* 333(6045), 988-993.
- 667 Røyne, F., Peñaloza, D., Sandin, G., Berlin, J., Svanström, M., 2016. Climate impact assessment in life
668 cycle assessments of forest products: implications of method choice for results and decision-making.
669 *Journal of Cleaner Production* 116, 90-99.
- 670 Searchinger, T.D., Havlik, P., Oppenheimer, M., Kammen, D.M., Hamburg, S.P., Robertson, G.P., Melillo,
671 J., Likens, G.E., Chameides, W., Lubowski, R.N., Schlesinger, W.H., Obersteiner, M., Tilman, G.D., 2009.
672 Fixing a Critical Climate Accounting Error. *Science* 326(23 October 2009), 528-529.

- 673 Smyth, C.E., Stinson, G., Neilson, E.T., Lemprière, T.C., Hafer, M., Rampley, G.J., Kurz, W.A., 2014.
674 Quantifying the biophysical climate change mitigation potential of Canada's forest sector.
675 *Biogeosciences* 11, 3515–3529.
- 676 Stinson, G., Kurz, W.A., Smyth, C., Neilson, E.T., Dymond, C.C., Metsaranta, J., Boisvenue, C., Rampley,
677 G.J., Li, Q., White, T.M., Blain, D., 2011. An inventory-based analysis of Canada's managed forest carbon
678 dynamics, 1990 to 2008. *Global Change Biology* 17, 2227–2244.
- 679 Stocks, B.J., Mason, J.A., Todd, J.B., Bosch, E.M., Wotton, B.M., Amiro, B.D., Flannigan, M.D., Hirsch, K.G.,
680 Logan, K.A., Martell, D.L., Skinner, W.R., 2002. Large forest fires in Canada, 1959–1997. *Journal of*
681 *Geophysical Research* 108(D1).
- 682 Thiffault, E., Béchar, A., Paré, D., Allen, D., 2015. Recovery rate of harvest residues for bioenergy in
683 boreal and temperate forests: A review. *Wiley Interdisciplinary Reviews: Energy and Environment* 4(5),
684 429-451.
- 685 Ung, C.-H., Bernier, P.Y., Guo, X.J., Lambert, M.-C., 2009. A simple growth and yield model for assessing
686 changes in standing volume across Canada's forests. *The Forestry Chronicle* 85(1), 57-64.
- 687 Vogtländer, J.G., van der Velden, N.M., van der Lugt, P., 2013. Carbon sequestration in LCA, a proposal
688 for a new approach based on the global carbon cycle; cases on wood and on bamboo. *The International*
689 *Journal of Life Cycle Assessment* 19(1), 13-23.
- 690 Zald, H.S.J., Spies, T.A., Harmon, M.E., Twery, M.J., 2016. Forest Carbon Calculators - A Review for
691 Managers, Policymakers and Educators. *Journal of Forestry* 114(2), 134-143.
- 692 Zanchi, G., Pena, N., Bird, N., 2010. The upfront carbon debt of bioenergy. *Joanneum Research, Graz,*
693 *Austria*, p. 56.
- 694

Highlights

- Current harvesting of wood in Canadian forests, has net C benefits to forests
- Results oppose biogenic carbon neutrality methodology for forestry products
- Demonstrates use a forestry carbon budget model for forest ecosystem LCIs