Relative entropy as an index of soil structure

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Abstract
Soil structure controls key soil functions in both natural and agro-ecosystems. Thus, numerous attempts have been made to develop methods aiming at its characterization. Here we propose an index of soil structure that uses relative entropy to quantify differences in the porosity and pore(void)-size distribution (VSD) between a structured soil derived from soil water retention data and the same soil without structure (a so-called reference soil) estimated from its particle-size distribution (PSD). The difference between these VSDs, which is the result of soil structure, is quantified using the Kullback–Leibler Divergence (KL divergence). We applied the method to soil data from two Swedish field experiments that investigate the long-term effects of soil management (fallow vs. inorganic fertilizer vs. manure) and land use (afforested land vs. agricultural land dominated by grass/clover ley) on soil properties. The KL divergence was larger for the soil receiving regular addition of manure compared with the soils receiving no organic amendments. Furthermore, soils under afforested land showed significantly larger KL divergences compared to agricultural soils near the soil surface, but smaller KL divergences in deeper soil layers, which closely mirrored the distribution of organic matter in the soil profile. Indeed, a significant positive correlation ($r = 0.374, p < 0.001$) was found between soil organic carbon concentrations and KL divergences across all sites and treatments. Despite challenges related to modelling the VSD of the reference soil without structure, the proposed index proved useful for evaluating differences in soil structure in response to soil management and land-use change and reflected the expected effects of soil organic matter on soil structure. We conclude that relative entropy shows great potential to serve as an easy-to-use index of soil structure, as it only requires widely available data on soil physical and hydraulic properties.

Highlights
- A new index of soil structure is proposed based on relative entropy
- A method is developed that separates the effects of soil texture and structure on the pore space

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1 | INTRODUCTION

Soil structure, defined as the spatial arrangement of soil solid constituents and the pore space (Rabot et al., 2018), is a key determining factor for a multitude of soil processes supporting the functioning of natural and agricultural ecosystems (Dominati et al., 2010; Or et al., 2021; Robinson et al., 2009). Examples are the regulation of biochemical cycling by controlling trophic interactions of soil biota (Erktan et al., 2020), the support of crop vigour (Or et al., 2021) and the control of fundamental hydrological processes such as surface runoff, infiltration and drainage (Fatichi et al., 2020; Mueller et al., 2013). Soil structure can also serve as an indicator of soil development (Bucka et al., 2021). The quantification and assessment of soil structure as well as the development of related indices are therefore of critical importance and have been the subject of extensive research in the past (e.g., Crawford et al., 1995; Dexter, 2004; Reynolds et al., 2009; Vogel et al., 2010; Yoon & Giménez, 2012).

Although the use of advanced imaging technologies (e.g., X-ray computed tomography) to investigate soil structure is gaining increasing popularity (e.g., Jarvis, Larsbo, & Koestel, 2017; Lucas et al., 2020; Luo et al., 2008), their availability remains limited and their application expensive, while the processing of large datasets is time-consuming (Young et al., 2001). To avoid these limitations, it is desirable to develop a quantitative index of soil structure that only requires data from routine soil physical analyses.

The Minkowski functions represent a concise way to describe the geometry and topology of a multi-scale binary medium like soil (Vogel et al., 2010). These are defined as the volume and connectivity of the pore phase and the surface area and curvature of its interface with the solids, all expressed as a function of pore diameter. Many endeavours to quantify soil structure have focused directly or indirectly on the use of the soil water retention curve (SWRC) as a proxy for the pore(void)-size distribution (VSD), that is, one of the Minkowski functions, and its integral, the total soil porosity ($\phi$). The SWRC describes the functional relationship between the water content (volumetric or gravimetric, $\theta$) and matric potential ($\psi_m$) and allows the estimation of $\phi$ and the VSD, both of which are strongly affected by the physical, chemical and biological processes underlying the dynamic evolution of soil structure (Meurer, Barron, et al., 2020; Regelink et al., 2015). However, the direct quantification of soil structure from the SWRC is difficult since it is also influenced by the pore space created by the random packing of soil particles, also referred to as textural pore space (Nimmo, 1997). Thus, as noted by Yoon and Giménez (2012), robust quantification of soil structure from the SWRC and VSD requires a method that is insensitive to the particle-size distribution (PSD).

Entropy, being a measure of complexity, information and “order”, has been recognized as a potential indicator for soil change such as the formation or degradation of soil structure (Dexter, 1977; Lin, 2011; Meurer, Barron, et al., 2020; Yoon, 2009; Yoon & Giménez, 2012). Structure-forming processes including the activity of soil biota, the influence of roots, wet-dry and freeze–thaw cycles, and soil tillage can be regarded as actions that “add information” to a given soil volume, thereby increasing the entropy of properties and functions related to soil structure, such as the VSD. For example, the multi-scale nature of structure-forming processes can result in a bimodal or multimodal VSD (e.g., Dexter et al., 2008; Durner, 1994; Reynolds, 2017) and, in this way, increase its heterogeneity. This implies that the entropy of a VSD is minimized for a hypothetical soil devoid of any structural features (Meurer, Barron, et al., 2020) and that the difference in entropy between such a hypothetical soil and a natural soil will increase with the degree of structural development in the latter. Therefore, relative entropy, being a measure of entropy difference between two distributions, may be a suitable indicator for the degree of soil structure. Indeed, the concept of relative entropy is not new to soil science and has been applied in various contexts (e.g., Hou & Rubin, 2005; Kim et al., 2016; Tarquis et al., 2008).

In this study, we propose the use of relative entropy as an index of soil structure. With this approach, we aim to eliminate the effects of soil texture on the VSD by exploiting the relationship between the PSD and the

- The index identified soil structural differences in response to land use and soil organic carbon concentrations (SOC)
- The index shows the potential to serve as an easy-to-use metric of soil structure

**KEYWORDS**

Arya and Paris model, calcium nitrate, dual porosity, fertilization, Kosugi model, manure, pore-size distribution, soil physical quality
VSD. Furthermore, we only use data from routine soil physical analyses. In the following, we first explain relative entropy and show how it can be used as an index of soil structure. We then apply it to soil data from two Swedish field experiments investigating the long-term effects of (i) soil management practices (bare fallow vs. mineral fertilizer addition vs. farmyard manure addition) and (ii) land use (tree plantations vs. crop rotations dominated by grass/clover ley) on soil properties. Finally, we discuss the result of these preliminary tests and the suitability of relative entropy as an index of soil structure.

2 | MATERIALS AND METHODS

2.1 | Relative entropy as an index of soil structure

Relative entropy, also known as the Kullback–Leibler Divergence (KL divergence), originates from information theory and is a dimensionless measure of the difference between two probability distributions of the same random variable (Goodfellow et al., 2016; Kullback & Leibler, 1951). One of the probability distributions acts as a reference distribution to which the second distribution is compared. The choice of the reference probability distribution is important since the KL divergence is asymmetric, that is, it differs with respect to this reference probability distribution. Another property of the KL divergence is that it is always non-negative, such that a value of zero is obtained for two identical distributions (Bishop, 2006; Goodfellow et al., 2016).

In the case of two discrete probability distributions of the same random variable \(X\), the KL divergence is defined as follows (MacKay, 2002):

\[
D_{KL}(P || Q) = \sum_{x \in X} P(x) \log \left( \frac{P(x)}{Q(x)} \right)
\]

where \(Q(x)\) is the value of the reference probability distribution \(Q\) at \(x\) and \(P(x)\) is the value of the probability distribution \(P\) at \(x\). If \(X\) is continuous, the KL divergence reads as follows (Bishop, 2006):

\[
D_{KL}(P || Q) = \int_{-\infty}^{\infty} p(x) \log \left( \frac{p(x)}{q(x)} \right)
\]

where \(q\) is the probability density function (PDF) of the reference distribution and \(p\) is the PDF of the second distribution. Figure 1 illustrates how the KL divergence is determined and how it increases as the difference between two probability density curves increases.

Soil structure is manifested through its direct impact on the soil pore space characteristics by enhancing \(\phi\) and changing the median pore radius (e.g., Bodner et al., 2013; Kreiselmeier et al., 2019) as well as the heterogeneity (i.e., variance) of the VSD (e.g., Crawford et al., 1995; Hwang & Choi, 2006). The latter has been suggested to be the result of processes such as aggregation of primary particles and the influence of soil biota, roots and microcracking (Hwang & Choi, 2006). Broader VSDs show larger standard deviations and, thus, lead to a larger entropy (Yoon & Giménez, 2012). This motivates the use of the KL divergence as a measure to quantify changes in VSD in response to the formation and degradation of soil structure. For this, a suitable reference distribution is required.

The most suitable reference to quantify changes in VSD due to soil structure is a hypothetical soil devoid of any structural features, which we adopt and define here as the “reference soil”. The porosity and VSD of a soil without structure are a function of the size distribution, shape and packing of its particles (e.g., Arya & Heitman, 2015; Arya & Paris, 1981; Crisp & Williams, 1971; Fiès & Bruand, 1998; Fiès & Stengel, 1981; Havercamp & Parlange, 1986; Nimmo et al., 2007). Strictly speaking, this implies that the reference soil is unique for any natural soil given a specific PSD. This definition makes the reference soil conceptually equivalent to the textural component of a natural soil (Childs, 1969; Meurer, Barron, et al., 2020).

The KL divergence can be applied as an index of soil structure by following the individual steps 1–4 described below. We focus on the lognormal distribution to describe the PSD and VSD of soil (e.g., Brutsaert, 1966; Hwang & Choi, 2006; Kosugi, 1996), since it is uniquely defined by parameters with a clear physical meaning. These are the median (or geometric mean) particle or pore radius and the standard deviation (\(\sigma\)), which characterizes the broadness of a PSD or VSD (Kosugi, 1996).

2.1.1 | Step 1: Modelling the PSD of the reference soil

The Kosugi (1996) model is adopted to model the PSD in the following way (Hwang & Powers, 2003):

\[
g(r_P) = \frac{1}{r_P \sigma_P \sqrt{2\pi}} \exp \left\{ -\frac{(\ln r_P - \ln r_{m,P})^2}{2\sigma_P^2} \right\}
\]

where \(r_P\) is the particle radius [cm], \(r_{m,P}\) is the median particle radius [cm] and \(\sigma_P\) is the standard deviation of the PSD.
2.1.2 | Step 2: Modelling the VSD of the structured soil

The VSD of the structured soil is estimated from soil water retention measurements, that is, \( \theta \)-\( \psi_m \) measurement pairs. First, \( \psi_m \) is mapped to an equivalent pore radius (\( r \)) through the Young–Laplace relationship:

\[
r = -\frac{2 \gamma \cos \delta}{\rho_w g \psi_m}
\]

(4)

where \( \psi_m \) and \( r \) are in [cm], \( \gamma \) is the surface tension at the air-water interface [g s\(^{-2}\)], \( \delta \) is the contact angle between the water and solid phase [°], \( \rho_w \) is the density of water [g cm\(^{-3}\)], and \( g \) is the acceleration due to gravity [cm s\(^{-2}\)]. In this study, we assume full contact between water and solid phase and the physical properties of water at 20°C (Brutsaert, 1966). This simplifies Equation (4) to \( r = -0.1497 \cdot \psi_m \).

Many mathematical expressions have been proposed to model the relationship between \( \psi_m/r \) and \( \theta \) (Assouline & Or, 2013; Sillers et al., 2001), some of which are derived from the lognormal distribution (Brutsaert, 1966; Kosugi, 1994, 1996). We adopt the model by Kosugi (1996), which, for the unimodal case, is given as follows:

\[
f_S(r) = \sum_{i=1}^{n} \frac{(\theta_i - \theta_r)}{r \sigma_{S,i} \sqrt{2\pi}} \exp\left\{ -\frac{(\ln r - \ln r_{m,S,i})^2}{2\sigma_{S,i}^2} \right\}
\]

(6)

where \( n \) indicates the number of superimposed pore classes/domains (i.e., lognormal distributions) and the subscript \( i \) defines the affinity of a parameter to the respective lognormal distribution. Note that for \( i \geq 2 \), \( \theta_r \) no longer represents the residual water content, but the saturated water content of the \( i-1 \)th pore class/domain (Pollacco et al., 2017).

2.1.3 | Step 3: Modelling the VSD of the reference soil

Water retention measurements suggesting a bimodal or multimodal VSD can be modelled by superimposing two or more unimodal distributions (Dexter et al., 2008; Durner, 1994; Pollacco et al., 2017; e.g., Ross & Smettem, 1993). Generally, this procedure leads to an improved description of the SWRC in structured soils (Reynolds, 2017). Using the Kosugi (1996) model, this gives:

\[
f_S(r) = \sum_{i=1}^{n} \frac{(\theta_i - \theta_r)}{r \sigma_{S,i} \sqrt{2\pi}} \exp\left\{ -\frac{(\ln r - \ln r_{m,S,i})^2}{2\sigma_{S,i}^2} \right\}
\]

(6)

where \( n \) indicates the number of superimposed pore classes/domains (i.e., lognormal distributions) and the subscript \( i \) defines the affinity of a parameter to the respective lognormal distribution. Note that for \( i \geq 2 \), \( \theta_r \) no longer represents the residual water content, but the saturated water content of the \( i-1 \)th pore class/domain (Pollacco et al., 2017).

The PSD is translated into the VSD of the reference soil without structure using the model by Arya and Paris (1981). This model has been noted to perform particularly well for soils with little structural development (Nimmo et al., 2007). It assumes that the VSD and PSD are linearly related, which implies shape similarity between both distributions. The few attempts that have been undertaken to experimentally investigate the textural pore space showed that particles of different sizes result in pores of specific sizes and characteristics (Fiès et al., 1981; Fiès & Bruand, 1990, 1998; Fiès & Stengel, 1981). This suggests...
that the VSD of the textural pore space closely follows the PSD. In particular, we assume that the PSD defines the main properties of the textural VSD such as $\sigma$ and the median pore radius. Moreover, the assumption of shape similarity should be valid for a soil without structure as has been shown for poly-disperse sphere packs with dense random packing (Assouline & Rouault, 1997).

Arya and Paris (1981) assume that a natural soil can be represented by several uniform sphere packs, which are packed in “discrete domains” and subsequently assembled to give the same bulk density ($\rho_b$) as the natural soil. First, the PSD curve is subdivided into a number of size fractions (usually 20 or more) and the relative abundance of each fraction is multiplied with the sample weight yielding weight fractions. Given the soil particle abundance of each fraction is multiplied with the sample weight yielding weight fractions. Given the soil particle density ($\rho_s$) and $\rho_b$, these weight fractions provide information on the number of uniform spheres in each domain, which are then assembled into a hypothetical closed-packed cube with the void ratio of the bulk soil ($e$). Finally, $r$ is calculated for the $i$th size fraction with the following relationship:

$$r_i = 0.816 r_{P,i} \sqrt{e n_i^{(1-\alpha_i)}}$$

(7)

where $r_{P,i}$ is the mean particle radius of the $i$th size fraction [cm] and $\alpha_i$ is a scaling parameter that links the ideal sphere pack to the natural soil (Arya et al., 1999). In a later study, Arya et al. (1999) present and discuss different ways to determine this parameter. Note that $\alpha_i$ becomes 1 when the ideal sphere pack and the natural soil are equivalent.

To determine the VSD of the reference soil using Equation (7), $e$ is calculated by

$$e = \frac{\phi_{\text{tex}}}{1 - \phi_{\text{tex}}}$$

(8)

where $\phi_{\text{tex}}$ denotes the porosity of the textural pore space. As noted before, detailed empirical studies on the textural pore space remain scarce. This might be due to challenges related to this task such as controlling the packing of soil particles, which exacerbates comparability between individual experiments. Furthermore, theoretical studies based on multicomponent sphere packs (e.g., Farr & Groot, 2009; Gupta & Larson, 1979; Shen et al., 2019) are not especially applicable to estimate $\phi_{\text{tex}}$ of real soils because soil particles in these models are represented as spheres that are packed in the densest way possible. This can yield unrealistically small values of porosity. In fact, $\phi$ in these models can approach zero when the PSD becomes increasingly right-skewed, that is, when a large number of small spheres can be fitted into the gaps between larger ones (Farr & Groot, 2009; Gupta & Larson, 1979). Here we assume a random closed packing of soil particles in the reference soil and follow Nimmo (2013), who suggested that a value of 0.30 should be an appropriate estimate for $\phi_{\text{tex}}$. We acknowledge that this value may not be a reasonable estimate for all soils. However, as we demonstrate below, the KL divergence is relatively insensitive to $\phi_{\text{tex}}$, so that its precise estimation is not of critical importance.

The shape similarity between PSD and VSD allows $r_{P,i}$ in Equation (7) to be replaced with $r_{m,R}$ to obtain the median pore radius of the reference soil ($r_{m,R}$). This we do setting $\alpha$ to 1, which gives:

$$r_{m,R} = 0.816 r_{m,P} \sqrt{e}$$

(9)

Furthermore, the assumption that the VSD of a soil without structure closely follows its PSD justifies that:

$$\sigma_R = \sigma_P$$

(10)

where $\sigma_R$ is the standard deviation of the VSD of the reference soil. Finally, it is reasonable to assume that $\theta_s$ is the same for both structured and reference soil and that $\theta_s$ can be approximated by $\phi_{\text{tex}}$, so that the VSD of the reference soil can be described by the following:

$$f_R(r) = \frac{\phi_{\text{tex}} - \theta_s}{r \sigma_R \sqrt{2\pi}} \exp\left\{ -\frac{(\ln r - \ln r_{m,R})^2}{2\sigma_R^2} \right\}$$

(11)

2.1.4 | Step 4: Calculating the KL-divergence between reference and structured soil

Substituting the VSDs for the structured (Equation (5)) and reference soils (Equation (11)) into Equation (2), where $q(x)$ represents the VSD of the reference soil ($f_R$) and $p(x)$ the VSD of the structured soil ($f_S$), gives the analytical expression for the KL divergence as (see Appendix A for derivation):

$$D_{KL}(f_S \| f_R) = (\theta_s - \theta_r) \left( \log \frac{(\phi_{\text{tex}} - \theta_s) \sigma_R}{(\phi_{\text{tex}} - \theta_r) \sigma_S} - \frac{1}{2} \right)$$

$$+ \left[ \frac{\sigma_s^2 + (\ln r_{m,S} - \ln r_{m,R})^2}{2\sigma_R^2} \right]$$

(12)

It is clear from Equation (12) that the KL divergence increases as $\theta_s$, $\sigma_S$ and the difference between $r_{m,S}$ and $r_{m,R}$ increase, whereas it decreases as $\phi_{\text{tex}}$ and $\sigma_R$. 
increase. However, the KL divergence is not equally sensitive to each of these parameters. The standard deviations $\sigma_{S}$ and $\sigma_{R}$ appear as squared terms, which means that they should have a stronger impact on the KL divergence than the other parameters. The 3D plots shown in Figure 2 illustrate the sensitivity of the parameters in Equation (12) that are related to the structured soil, whilst the parameters of the reference (non-structured) soil remain fixed. This is shown for different values of $\phi_{\text{tex}}$ (Figure 2a) and $\theta_{s}$ (Figure 2b). It can be seen that $r_{m,S}$ and $\phi_{\text{tex}}$ show relatively minor effects on the KL divergence, while $\theta_{s}$ becomes more relevant with increasing KL divergence by acting as a scalar (Equation (12)). The largest effect on the KL divergence, however, is exerted by $\sigma_{S}$.

An analytical expression for the KL divergence cannot be obtained when the soil water retention curve is best described by a bimodal VSD, which is often the case for structured soils (Dexter et al., 2008; Jensen et al., 2019; Reynolds, 2017). This proved to be the case for nearly all of the samples in the applications of the method to the two field experiments described below. We therefore determined the KL divergence numerically by inserting Equation (6) (instead of Equation (5)) for $p(x)$ in Equation (2) and applying discrete integration similar to Riemann’s integral (e.g., Axler, 2020). For this, a pore-size range with lower and upper limits at 0 and 10 cm was defined and subdivided into four sub-intervals ($0\text{–}10^{-5}\text{ cm}, 10^{-5}\text{–}10^{-3}\text{ cm}, 10^{-3}\text{–}0.1\text{ cm}, 0.1\text{–}10\text{ cm}$). Each sub-interval was partitioned into $5 \times 10^{8}$ rectangles of equal width and the height of each rectangle was determined by solving the expression in Equation (1) at the mid-point of each rectangle. The number of rectangles was considered a good compromise between computation time and accuracy. Finally, the area of each rectangle was calculated and all areas were summed to obtain the KL divergence. The procedure can be summarized with the following equation:

$$D_{\text{KL}} \left( P \parallel Q \right) = \sum_{j=1}^{4} \sum_{i=1}^{5 \times 10^{8}} \left( x_{j,i+1} - x_{j,i} \right) \log \left( \frac{P(x_{j,i} + x_{j,i+1})}{Q(x_{j,i} + x_{j,i+1})/2} \right)$$

where $j$ refers to the subinterval and $i$ ($i+1$) to the left (right) position of the border of each rectangle. The other variables are the same as in Equation (1). The procedure was successfully validated for a unimodal case by comparing results obtained with the analytical solution (Equation (12)) with those obtained by the discrete integration method.

### 2.2 Site descriptions and measurements

In the following, we demonstrate the use of the KL divergence as an index of soil structure for two case studies from Swedish field experiments. The first dataset is from a field experiment initiated in 1956 to monitor the long-term
effects of mineral nitrogen fertilizers and organic matter amendments on soil organic matter contents, crop yields and physical soil properties (Kirchmann et al., 1994). The experimental site is located near the Swedish University of Agricultural Sciences at Ultuna, close to Uppsala (59.92°N, 17.65°E). The topsoil has a clay loam texture and the soil was classified as a Eutric Cambisol (FAO, 1989). The soil PSD at Ultuna was measured for seven classes using sedimentation and wet sieving (Kirchmann et al., 1994). Note that the soil texture was assumed to be the same for all treatments due to the small size (4 m²) and close proximity of the plots. All plots in this experiment are managed by hand with digging in autumn and spring and have been planted with fodder maize since the year 2000. Further details about the experiment and site conditions are described in Kirchmann et al. (1994). Details on sampling for soil water retention are given in Svensson (2020) and shortly summarized here. Undisturbed soil cores (65.5 mm inner diameter and 74.8 mm height) were collected during early autumn in 2019 before harvest from plots with three treatments (hereafter "treatment") and two cropped treatments. One of these is fertilized with calcium nitrate (Ca\([\text{NO}_3\text{]}_2\)) at a rate of 80 kg N ha\(^{-1}\) (hereafter "Ca\([\text{NO}_3\text{]}_2\)" treatment), while the other receives biennial additions of solid cow manure at a rate of 9.5 t ha\(^{-1}\) (hereafter "manure" treatment). Two replicate cores per treatment were sampled from four blocks (eight replicates per treatment in total) in between rows of maize just below the soil surface. Of these, one replicate core from the fallow treatment had to be discarded. Water retention was measured for each core on a suction plate at \(\psi_m\) of \(-10\), \(-30\), \(-100\), \(-300\) and \(-600\) hPa. Furthermore, dry \(\rho_b\) and \(\rho_s\) were determined for each replicate and \(\phi\) was calculated. Particle density was calculated from the volume displacement of a sample of fine earth (<2 mm) with ethanol. Tables 1 and 2 show selected soil properties for the three treatments at Ultuna.

The second dataset was taken from Messing et al. (1997), who measured soil hydraulic properties at several sites in southern Sweden on adjacent fields with similar site conditions but under different land uses. One field represented agricultural land that had been afforested with aspen (Populus deltoides) or silver birch (Betula pendula) 30 years before the study was conducted (hereafter termed the “FOR” treatment), while the other field represented current agricultural land use dominated by grass/clover leys in rotation with cereals (hereafter termed the “AGR” treatment). For this application, three of the five sites studied by Messing et al. (1997) were selected (Almnäs, Siggebohyttan, Vik) due to their relatively coarse-textured soils (Table 1), as fine-textured soils are covered by the Ultuna case study. Undisturbed soil samples were collected with cylindrical soil cores (inner diameter 72 mm, height 50 mm) from 0–35 cm depth at four (Almnäs and Siggebohyttan) and from 0–30 cm depth at six (Vik) depth intervals. Three to four replicates per depth interval were sampled at each site and for each treatment. Water retention was measured at six values of \(\psi_m\), namely \(-5\), \(-30\), \(-50\), \(-100\), \(-300\) and \(-600\) hPa using porous sand blocks for \(-5\) hPa and ceramic plates for the other pressure heads. The PSD in seven classes was measured on disturbed soil samples taken at 10 to 15 cm depth with wet sieving and sedimentation using the pipette method. We assume that the soil texture at this depth is representative of the full depth ranges due to past (FOR treatment) and ongoing (AGR treatment) tillage. Bulk density and \(\rho_s\), which were used to calculate \(\phi\), were determined from the undisturbed and disturbed samples, respectively. Selected properties of the soils from the three sites are summarised in Tables 1 and 2.

### 2.3 Fitting distributions and statistical analysis

All fitting was done with the least-squares method (Levenberg–Marquardt algorithm) available in the Python module SciPy (Virtanen et al., 2020). The parameters \(r_{m,p}\) and \(\sigma_p\) in Equation (3) were obtained by integration and subsequent fitting to the cumulative PSD. Note that only unimodal PSDs can be modelled with Equation (3) although multimodal PSDs do exist (Fredlund et al., 2000). This issue is addressed in the discussion below.

The modelling of the VSD on the water retention measurements of the structured soils was mostly done assuming a bimodal VSD (Equation (6) with \(i = 2\)). This improved the goodness-of-fit as compared with using Equation (5) assuming a unimodal VSD. The bimodality of the pore system from the Ultuna data clearly resulted from a well-developed macropore system in this fine-textured soil. In contrast, many of the samples from the dataset collected by Messing et al. (1997) show bimodality in the size range of matrix pores. In addition, some of the samples in this dataset suggest a third pore domain reflecting the presence of macro pores. Clearly, a bimodal model cannot be made to fit satisfactorily to data that indicates three pore regions. Preliminary testing showed that the estimated KL divergence is very sensitive to the quality of the fit to the water retention measurements across a wide range of soil water tensions. This third (macropore) region was therefore effectively neglected in the fitting of the bimodal model to the data for the coarse-textured soils at Almnäs, Siggebohyttan and Vik, by excluding the measured \(\phi\) in the fitting. The measured \(\phi\) was only included in the curve fitting for the samples at Ultuna, with its value fixed at a pore radius of 3 mm (\(\psi_m \approx\)
-0.5 hPa), which is equivalent to assuming that there were no pores larger than this.

Adopting the Kosugi (1996) model to describe a bimodal VSD requires the optimization of seven parameters (see Equation (6)). Determining seven fitting parameters by inverse modelling against datasets comprising six data points clearly raises the issue of non-uniqueness, that is, the likelihood that different parameter sets will fit the measurements equally well as judged by some goodness-of-fit measure (Beven, 1993; Fernández-Gálvez et al., 2021). We therefore investigated ways to constrain the fitting to ensure unique solutions. First, we set \( \theta_r \) to zero, which reduced the number of parameters to six. This is also justifiable in principle because \( \theta \) was not measured at \( \psi \) values less than -0.6 hPa and, consequently, the residual water content would anyway not be identifiable. We then tested constraining \( \theta_s \) (the sum of \( \theta_{s,1} \) and \( \theta_{s,2} \)) to equal the measured \( \phi \) to further reduce the number of fitting parameters. However, this notably reduced the quality of the model fit to the data across a wide range of \( \psi \) values, especially in cases where a third macropore domain was present. Thus, both \( \theta_{s,1} \) and \( \theta_{s,2} \) were included as fitting parameters. Besides this, we tested the hypothesis that the small pore region only comprises textural pores by setting \( \sigma_{s,1} \) equal to \( \sigma_R \) and \( r_{m,s,1} \) equal to a fraction of \( r_{m,p} \), which reduced the number of fitting parameters to four. However, this procedure also reduced the quality of the model fit to the water retention data, demonstrating that the small pore region also comprises structural pores. Hence, both \( \sigma_{s,1} \) and \( r_{m,s,1} \) were retained as fitting parameters. The final model for describing the VSD of the structured soil, therefore, requires six parameters to be optimized as follows:

\[
f_s(r) = \frac{\theta_{s,1}}{r \sigma_{s,1} \sqrt{2\pi}} \exp \left\{ -\frac{(\ln r - \ln r_{m,s,1})^2}{2\sigma_{s,1}^2} \right\} + \frac{\theta_{s,2}}{r \sigma_{s,2} \sqrt{2\pi}} \exp \left\{ -\frac{(\ln r - \ln r_{m,s,2})^2}{2\sigma_{s,2}^2} \right\}
\]

We adopted a procedure for fitting Equation (14) to our data which acknowledges the likelihood of non-unique solutions (Fernández-Gálvez et al., 2021; Pollacco et al., 2017) and therefore uncertainty in the derived KL divergences. Firstly, we found that choosing appropriate initial parameter value guesses for the fitting algorithm was crucial to improve convergence towards physically realistic parameter values. Hence, we derived the set of initial parameter value guesses following physically-based considerations; \( \theta_{s,1} \) was assumed to be close to but larger than \( \phi_{hex} \) so that its initial estimate was set to 0.35 m\(^3\) m\(^{-3}\). Initial testing revealed a physically plausible correlation between \( \sigma_r \) and \( \sigma_{s,1} \) (the standard deviation of the smaller pore domain), such that 2\( \sigma_r \) was found to be a good initial guess for \( \sigma_{s,1} \). Similarly, a correlation was detected between \( r_{m,s,1} \) (the median pore radius of the smaller pore domain) and \( r_{m,p} \), such that 0.04 \( r_{m,p} \) was considered an appropriate initial guess for \( r_{m,s,1} \). Finally, an initial guess for \( \theta_{s,2} \) was derived from the difference between the measured porosity \( \phi \) and the initial guess for \( \theta_{s,1} \) (= 0.35 m\(^3\) m\(^{-3}\)). Selecting appropriate initial parameter guesses for \( \sigma_{s,2} \) and \( r_{m,s,2} \) was more difficult since the larger pore domain could either reflect macropore (Ultuna) or matrix pore regions (Almnäs, Siggebohyttan, Vik). To address this issue, we produced 100 initial parameter sets for each VSD to be fitted, where \( \sigma_{s,2} \) ranged from 0.2 to 2 and \( r_{m,s,2} \) from 0.001 to 0.008 cm, which were considered to be physically realistic ranges for these parameters (Fernández-Gálvez et al., 2021).

<table>
<thead>
<tr>
<th>Site</th>
<th>Treatment</th>
<th>Sand(^a) [g g(^{-1})]</th>
<th>Silt(^b) [g g(^{-1})]</th>
<th>Clay(^c) [g g(^{-1})]</th>
</tr>
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<tbody>
<tr>
<td>Ultuna(^d)</td>
<td>-</td>
<td>0.22</td>
<td>0.41</td>
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<tr>
<td>Almnäs(^e)</td>
<td>AGR</td>
<td>0.69</td>
<td>0.20</td>
<td>0.11</td>
</tr>
<tr>
<td></td>
<td>FOR</td>
<td>0.66</td>
<td>0.23</td>
<td>0.11</td>
</tr>
<tr>
<td>Siggebohyttan(^f)</td>
<td>AGR</td>
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<td>0.48</td>
<td>0.08</td>
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<tr>
<td></td>
<td>FOR</td>
<td>0.61</td>
<td>0.31</td>
<td>0.08</td>
</tr>
<tr>
<td>Vik(^g)</td>
<td>AGR</td>
<td>0.53</td>
<td>0.38</td>
<td>0.09</td>
</tr>
<tr>
<td></td>
<td>FOR</td>
<td>0.59</td>
<td>0.33</td>
<td>0.08</td>
</tr>
</tbody>
</table>

Abbreviations: AGR, agricultural land; FOR, afforested land.
\(^a\)2-0.06 mm particle diameter.
\(^b\)0.06-0.002 mm particle diameter.
\(^c\)<0.002 mm particle diameter.
\(^d\)Data from Kirchmann et al. (1994) (assumed to be representative for all treatments at Ultuna).
\(^e\)Data from Messing et al. (1997) (assumed to be representative for the entire investigated depth range).
<table>
<thead>
<tr>
<th>Site</th>
<th>Depth [cm]</th>
<th>AGR SOC [%]</th>
<th>ϕ [cm$^3$ cm$^{-3}$]</th>
<th>FOR SOC [%]</th>
<th>ϕ [cm$^3$ cm$^{-3}$]</th>
<th>Fallow SOC [%]</th>
<th>ϕ [cm$^3$ cm$^{-3}$]</th>
<th>Ca(NO$_3$)$_2$ SOC [%]</th>
<th>ϕ [cm$^3$ cm$^{-3}$]</th>
<th>Manure SOC [%]</th>
<th>ϕ [cm$^3$ cm$^{-3}$]</th>
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<td>0.62</td>
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<td>-</td>
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</table>

Note: The values represent averages over replicates.
Abbreviations: AGR, agricultural land; FOR, afforested land.
aValues extracted from Figure 6 in Svensson (2020).
Finally, similar to fitting the cumulative PSD, Equation (14) was integrated and optimized against the water retention data for these 100 combinations of initial parameter guesses. Any physically implausible optimized parameter sets were then discarded. This was considered to be the case if (i) any of the six final parameter values were negative, (ii) \( \sigma_{S,1} \) was smaller than \( \sigma_R (= \sigma_P) \), or (iii) the sum of \( \theta_{s,1} \) and \( \theta_{s,2} \) was more than 10% larger than the measured \( \phi \). The root mean squared error (RMSE) was used to evaluate the goodness-of-fit of these physically plausible parameter sets, in order to define a number of “acceptable” parameter sets with which to calculate the KL divergence. This was achieved by retaining all parameter sets with RMSE values less than 10% larger than the best-fit parameter set (i.e., smallest RMSE). The KL divergences of these acceptable parameter sets were then calculated numerically (Equation (13)) and the median KL divergence was used as an index of soil structure for each sample/replicate for subsequent statistical analyses.

The unimodal model (Equation (5)) proved sufficient for modelling the VSD of only a small number of samples from the soils at Vik. In these cases, the initial parameter guesses for \( \sigma_S \) and \( r_{m,S} \) were derived in the same way as for \( \sigma_{S,1} \) and \( r_{m,S,1} \) in the bimodal case. The initial guess for \( \theta_s \) was set equal to the measured \( \phi \). The same physical constraints as for the bimodal model were applied in the optimization of the unimodal model, that is, \( \sigma_S \) was only allowed to be larger than \( \sigma_R (= \sigma_P) \) and \( \theta_s \) was not allowed to be 10% larger than the measured \( \phi \). For the curve fitting, Equation (5) was integrated and the three parameters were optimized against the water retention data. The analytical solution of Equation (12) was used to calculate the KL divergences.

The KL divergences determined for the three treatments at Ultuna and the two land uses at the three sites in Messing et al. (1997) were tested for significant differences using R (R Core Team, 2019). Each group of replicates was tested for normality using the Shapiro–Wilk test. The Tukey method available from the emmeans package (Lenth, 2020) was used for pairwise comparison between treatments for the Ultuna data and, within each location, between treatments and depth intervals for data from Almnäs and Siggebohyttan. The KL divergences of one replicate from Vik did not pass the normality test. Hence, pairwise comparison between treatments and depth intervals for this site were done with Dunn’s method using the PMCMR package (Pohlert, 2014) with automatic Holm \( p \)-value correction. Differences were considered significant if \( p < 0.05 \). Correlations were investigated with the Pearson correlation coefficient (Pearson’s \( r \)).

3 | RESULTS

The PSD of the fine-textured soil at Ultuna was modelled well with Equation (3) (Figure 3; RMSE = 2.9%). Furthermore, the double lognormal model of Equation (14) gave excellent fits to the water retention data for all treatments at Ultuna (Figures 4, S1 and S2) with a largest RMSE of 0.0076 m³ m⁻³. Figure 4 shows fits and KL divergences for the example of the Ca(NO₃)₂ treatment at Ultuna. Most of the time, the best fits according to RMSE (indicated by the red triangles) are close to the median KL divergences (indicated by the orange horizontal lines), which were used for statistical analysis. Some variation is evident in the larger pore region, which also affects the KL divergence as indicated by the boxplots. The number of acceptable fits for the replicates ranged between one and 29. Figure 5 shows that the means of the KL divergences increase in the order fallow < Ca(NO₃)₂ < manure treatment. Although the mean values are larger for the manure treatment compared to the fallow and Ca(NO₃)₂ treatment, these differences were not significant (\( p = 0.076 \) for fallow vs. manure, and \( p = 0.091 \) for Ca(NO₃)₂ vs. manure). The difference in KL divergence between the Ca(NO₃)₂ and fallow treatment was also not significant (\( p = 0.99 \)). The pattern shown in Figure 5 is supported by the values of the fitted parameters, which indicate no large differences in VSD between the Ca(NO₃)₂ and fallow treatments, except that the modelled total pore space (\( \theta_{s,1} + \theta_{s,2} \)) is on average larger in the former compared to the latter (Table S1).
The fits of Equation (3) to the measured PSDs of the coarse-textured soils at Almnäs, Siggebohyttan and Vik showed larger RMSE's (2.9%–7.3%; Figures S3–S5) as compared to the fine-textured soil at Ultuna. This is because the relative abundance of the fine silt and clay fractions was underestimated, especially at Almnäs and Siggebohyttan (Figures S3–S5). The double lognormal model of Equation (14) and the single lognormal model of Equation (4) yielded excellent fits to the water retention data of these soils with RMSE's below 0.012 m$^3$ m$^{-3}$ across all sites, treatments and depths (Figures 6, S6–S10). The example of the FOR treatment at Siggebohyttan is shown in Figure 6. Similar to the Ultuna site, the best fits according to the RMSE are close to the median KL divergences (Figures 6, S6–S10). The fitting parameters obtained for each site and treatment are given in Table S2. Figure 7 shows the KL divergence for the AGR and FOR treatments at Almnäs, Siggebohyttan and Vik for each depth interval. At all three sites, the KL divergence of the FOR treatments decreases significantly with soil depth. At Vik, the KL divergence showed a slight increase for the AGR treatment in the deepest soil layer (Figure 7c), while at Almnäs and Siggebohyttan the KL divergence increased in the soil layer at 15–25 cm depth followed by a decrease in the deepest soil layer (Figure 7a,b). However, there were no significant differences in soil depth in the AGR treatment. Furthermore, the FOR treatments showed larger KL divergences in the upper soil layers and smaller KL divergences in the deeper soil layers compared to the AGR treatments at all three sites (Figure 7). These differences were significant for the uppermost soil layer at Almnäs.
FIGURE 5  KL divergences for the different treatments at Ultuna. Error bars indicate standard errors.

It is evident from the optimized model parameters that, at all four sites, larger KL divergences are associated with wider pore-size distributions (i.e., larger $\sigma_{S,1}$ and/or $\sigma_{S,2}$) and/or a larger modelled total pore space (i.e., large $\theta_{s,1} + \theta_{s,2}$) (Tables S1 and S2). A significant relationship was detected between the optimized standard deviations of the PSD ($\sigma_p$) and the small pore region ($\sigma_{S,1}$) (Pearson’s $r = 0.783$, $p < 0.001$; Figure 8a). Furthermore, although the trend is less strong, the median pore radius of the small pore region ($r_{m,S,1}$) is also significantly correlated with the median particle radius across all sites and treatments ($r_{m,p}$) (Pearson’s $r = 0.250$, $p = 0.004$; Figure 8b).

4  | DISCUSSION

Soil PSDs are sometimes more complex than can be described with simple unimodal distributions due to complicated breakdown processes or because soil particles originate from different parent materials (Gardner, 1956). The soils at Almnäs and Sigebohyttan are rather poorly graded, being dominated by the sand fraction, but with a small “hump” in the clay fraction. The lognormal distribution of Equation (3) is not suited to describing bimodal or gap-graded PSDs, and therefore does not match this data very well (Figures S3–S5). As a result, the modelled PSD appears to be narrower than is indicated by the measured values at these sites. This suggests that the KL divergence would have been smaller if the PSD had been modelled more accurately. Nevertheless, the relative difference in KL divergence between the FOR and AGR treatments would not have been affected in this case. More flexible PSD models have been proposed such as the ones by Fredlund et al. (2000) or Assouline et al. (1998), which have been shown to perform better than the lognormal distribution for a broad range of soil textures (Hwang, 2004). These models could be used to determine the VSD of the reference soil given that a linear relationship with the PSD is assumed. The lognormal distribution was chosen here mainly because it allows an explicit analytical solution (Equation (12)) and because its parameters have inherent physical meaning.

One debatable aspect of the method presented here is the linearity that we assumed between the PSD and VSD for the reference soil. It is clear that such an assumption would most likely not be valid for structured soils (Crisp & Williams, 1971; Haverkamp & Parlange, 1986; Hwang & Choi, 2006; Hwang & Powers, 2003). It does not even hold for simulations of tetrahedral (i.e., closest possible) packing of multicomponent sphere packs (Assouline et al., 1998; Assouline & Rouault, 1997). Nevertheless, previous studies of textural porosity do suggest a strong link between the PSD and the VSD (Fiès & Bruand, 1990, 1998). Whether this link is strictly linear remains to be investigated. We chose the model by Arya and Paris (1981) for the linear transformation from PSD to VSD of the reference soil, setting the scaling parameter $\alpha$ to 1, which implies no difference between an ideal sphere pack and the reference soil (Arya et al., 1999). The nature of the scaling parameter $\alpha$ has been strongly debated in the literature and its value seems to vary from soil to soil (Arya et al., 1999, 2008; Basile & D’Urso, 1997; Vaz et al., 2005). It is not clear, however, whether this variation is the result of soil structure, soil texture or both because the Arya and Paris (1981) model has mostly been tested on structured soils. Nevertheless, $\alpha$ commonly shows values close to 1 for a variety of soil textures (Vaz et al., 2005), which is why we adopted it here. Several other models for translating particle radii into pore radii have been proposed (Arya & Heitman, 2015; Chan & Govindaraju, 2004; e.g., Haverkamp & Parlange, 1986; Mohammadi & Vanclooster, 2011; Pollacco et al., 2020), which would lead to different results, since the KL divergence automatically depends on the model selected for this purpose. We tested the more recent model by Arya and Heitman (2015) on the same dataset and obtained smaller equivalent pore radii for the reference soil than for the Arya and Paris (1981) model. This increased the KL divergences but had only negligible effects on the relative differences between treatments and sites.

All treatments at Ultuna including the bare fallow treatment showed a bimodal VSD, which is probably the result of the high clay content at this site (37%). Nevertheless, differences in measured $\phi$ are clearly visible between the treatments with the manure treatment.
Figure 6  Acceptable model fits for each sample (left side of each subplot) with corresponding KL divergences shown as boxplots (right side of each subplot) for the afforested land at Siggebohyttan. For explanation of the individual figure features, see the caption for Figure 4.
showing the largest and the bare fallow treatment the smallest value (Table 2). Water retention measurements and X-ray computed tomography analyses of other studies corroborate that the long-term addition of animal manure increases \( \phi \) and changes the relative abundance of pore-size classes with main effects on macroporosity (e.g., Anderson et al., 1990; Naveed et al., 2014; Pagliai & Vignozzi, 1998; Zhang et al., 2021). This increases the heterogeneity as well as the broadness of the VSD (see values of \( \sigma_{S,1} \) in Table S2), which explains the larger KL divergence in the manure treatment compared to the other two treatments. Apart from a larger \( \phi \), it seems that the regular addition of Ca(NO\(_3\))\(_2\) fertilizer and the presence of crops did not lead to noticeable differences in the VSD of this treatment compared to the bare fallow as indicated by the similar KL divergences in these two treatments. We found no studies that directly investigated the influence of Ca(NO\(_3\))\(_2\) addition on soil structure. While calcium is considered an important driver for micro-aggregation (Pihlap et al., 2021; Totsche et al., 2018), its overall effect on the VSD has been found to be limited even with the addition of far larger amounts than practiced in the long-term field site at Ultuna (Frank et al., 2020; Mamedov et al., 2021). Frank et al. (2020) noted that regular tillage can undermine the effects of liming on the pore space and that fine-textured soils require considerable amounts of lime for effects to be visible. We assume that the amount of calcium added as Ca(NO\(_3\))\(_2\) was not sufficient to induce detectable changes in the VSD of the fine-textured soil at Ultuna. Instead, the observed increase in macroporosity compared with the fallow treatment (Table 2) should be the result of crop growth, which creates root biopores and enhances soil faunal activity due to the input of carbon (Meurer, Barron, et al., 2020).

For the dataset reported by Messing et al. (1997), our results show a clear positive correlation (Pearson’s \( r = 0.374, p < 0.001 \)) between soil organic carbon concentrations and KL divergences across all three sites and both FOR and AGR treatments (Figure 9). The different trends in KL divergence with soil depth between the FOR and AGR treatments can therefore be largely explained by the depth distribution of soil organic matter, which is much more homogeneous in the AGR treatment (Table 2). Regular soil tillage probably contributed to the homogenization of both soil organic matter and KL divergence in the AGR treatments. Soil organic matter is known to be an important driver for soil structural development in the form of aggregation at the micro-scale (Chenu & Cosentino, 2011; Dignac et al., 2017; Vidal et al., 2021; Witzgall et al., 2021). Many studies have shown that soil organic matter has a significant positive effect on total porosity (Jarvis, Forkman, et al., 2017; Johannes et al., 2017; Meurer et al., 2020, b), whereas only a few studies have investigated the effects of SOM on the VSD. However, experiments have found impacts on a wide range of pore diameters, including both smaller matrix pores and larger mesopores (Fukumasu et al., 2022; Kirchmann & Gerzabek, 1999; Meurer, Chenu, et al., 2020; Sekucia et al., 2020; Zhang et al., 2021), which implies an increase in the heterogeneity of the VSD and, therefore, the KL divergence. The strong relationships observed between the model parameters of the PSD and the small pore region of the bimodal model (Figure 8a,b) do suggest that the latter is dominated by textural pore space. However, it seems clear that the small pore region does not consist exclusively of textural pores, since a simpler four-parameter model that we tested based on this assumption did not give good fits to
the data. Thus, our results demonstrate that the small pore region also includes structural pore space, presumably related to aggregation by soil organic matter. Finally, Figure 9 shows that the KL divergences at Ultuna follow a similar trend with soil organic carbon concentrations (both increase in the order fallow < Ca(NO₃)₂ < manure), although in this case soil organic carbon is probably mostly acting as a proxy for the impacts of biological activity on macroporosity.

5 | CONCLUSIONS

In this study, we described and demonstrated the applicability of relative entropy, the Kullback–Leibler (KL) divergence, as an index of soil structure. A large KL divergence, which may arise from combinations of a large structural porosity, large median pore size and a wide distribution of pore sizes (i.e., a large standard deviation) is indicative of a well-developed soil structure. We showed that the KL divergence follows expected trends in soil structural development between different treatments and management systems (tree plantations vs. agricultural land; bare fallow vs. Ca(NO₃)₂ addition vs. manure addition). The significant correlation found between soil organic carbon concentrations and KL divergences across the tested range of soil textures and management systems underlines this finding. We conclude therefore that the KL divergence may also have the potential to serve as an indicator of soil physical quality in agricultural soils under different management systems. Finally, because only routine soil data are required for this method, we expect it to be particularly useful for assessing the degree of soil structure for existing larger datasets of soil physical and hydraulic properties.

Some uncertainties of the presented method remain regarding the derivation of the VSD of the reference soil, which requires additional experimental efforts that focus on the study of textural porosity. Careful application of the curve fitting procedures is also necessary in order to ensure that the results are not unduly affected by problems related to non-uniqueness and parameter identification. In this respect, the calculated KL divergence values
are also very sensitive to the quality of the fit. Further testing is necessary to confirm the general applicability of the method in contrasting soil types. However, from the results presented here, we conclude that relative entropy shows potential as an index of soil structure.

AUTHOR CONTRIBUTIONS
Tobias Klöffel: Formal analysis (equal); methodology (equal); writing – original draft (equal). Nicholas Jarvis: Methodology (equal); supervision (equal); writing – review and editing (equal). Sung Won Yoon: Methodology (equal). Jennie Barron: Project administration (equal); supervision (equal); writing – review and editing (equal). Daniel Giménez: Methodology (equal); writing – review and editing (equal).

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CONFLICT OF INTEREST
The authors declare that they have no known competing financial interests or personal relationships that could have influenced the work of this paper.

DATA AVAILABILITY STATEMENT
Data available on request due to privacy/ethical restrictions. The Python scripts to calculate the KL divergence from two lognormal distributions or using discrete integrations is publicly available in the GitHub repository: https://github.com/tobikloeff

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SUPPORTING INFORMATION
Additional supporting information may be found in the online version of the article at the publisher’s website.

APPENDIX A: Derivation of the KL divergence for two lognormal distributions

The KL divergence has been derived for two lognormal distributions before (e.g., El-Baz et al., 2004; Gil, 2011). However, for the specific case of two VSDs, Equation (12) may not be trivial from these derivations (Yoon, 2009). Hence, we show step-by-step how Equation (12) is derived from Equations (5) and (11) in the following.

We start with Equation (2) and substitute \( p(x) \) with Equation (5) and \( q(x) \) with Equation (11). Since both are lognormal distributions, the lower integral limit is adapted to 0, giving:

\[
D_{\text{KL}}(f_S || f_R) = \int_0^\infty f_S(r) \log \left( \frac{(\theta_r - \theta_s)}{\sigma_r \sigma_s} \right) dr + \int_0^\infty f_S(r) \left[ -\frac{(\log r - \log \sigma_r)^2}{2\sigma_r^2} \right] dr
\]

(A1)

which can be written as follows:

\[
D_{\text{KL}}(f_S || f_R) = \log \left( \frac{(\theta_r - \theta_s)}{\sigma_r \sigma_s} \right) \int_0^\infty f_S(r) dr + \int_0^\infty f_S(r) \left[ -\frac{(\log r - \log \sigma_r)^2}{2\sigma_r^2} \right] dr
\]

(A2)

The first integral in Equation (A2) can be substituted with \((\theta_r - \theta_s)S\) and the equation transformed to

\[
D_{\text{KL}}(f_S || f_R) = (\theta_r - \theta_s)S \log \left( \frac{(\theta_r - \theta_s)}{\sigma_r \sigma_s} \right) \int_0^\infty f_S(r) dr + \frac{1}{2\sigma_r^2} \int_0^\infty f_S(r) (\log r - \log \sigma_r)^2 dr
\]

(A3)

The two integrals in Equation (A3) can be solved using the following relationship:

\[
E[X^2] = \sigma^2 - E[X]^2
\]

(A4)

where \( E \) denotes the expected value and \( X \) is a random variable and where \( E[X] \) can be expressed as follows:

\[
E[X] = \int_{-\infty}^{\infty} xf(x) \, dx
\]

(A5)

and \( E[X^2] \) as:

\[
E[X^2] = \int_{-\infty}^{\infty} x^2 f(x) \, dx
\]

(A6)

where \( f(x) \) denotes a probability density function of \( X \). Applying the relationships Equation (A4) through (A6) to Equation (A3) and after further simplification we obtain the following:

\[
D_{\text{KL}}(f_S || f_R) = (\theta_r - \theta_s)S \log \left( \frac{(\theta_r - \theta_s)S \sigma_r}{(\theta_r - \theta_s)S \sigma_s + \frac{(\theta_r - \theta_s)S}{2} \left[ \sigma_s^2 + (\log \sigma_r - \log \sigma_s)^2 \right]} \right) + \frac{(\theta_r - \theta_s)S}{2\sigma_r^2} \left[ \sigma_s^2 + (\log \sigma_r - \log \sigma_s)^2 \right]
\]

(A7)

Finally, the term \((\theta_r - \theta_s)S\) can be factorized to yield Equation (12):

\[
D_{\text{KL}}(f_S || f_R) = (\theta_r - \theta_s)S \left( \log \left( \frac{(\theta_r - \theta_s)S \sigma_r}{(\theta_r - \theta_s)S \sigma_s + \frac{1}{2}} \right) + \frac{1}{2\sigma_r^2} \left[ \sigma_s^2 + (\log \sigma_r - \log \sigma_s)^2 \right] \right)
\]

(A8)