1	Innovation in environmental sustainability: carbon credits
2	with proof of reserve on rural properties according to the
3	standards of regulated markets
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5	Innovation in environmental sustainability: carbon credits and the
6	rural reserve
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22 Abstract

23 Farms are increasingly recognized as carbon sinks with significant potential to mitigate climate 24 change. This study documents how farms can become positive climate assets by using portable 25 sensors, satellite imagery, blockchain, and AI to quantify and monetize carbon removal. This 26 technological integration enables the issuance of traceable and secure carbon credits, promoting 27 sustainable land use and granting a range of farms access to the carbon markets. We evaluated 28 the reliability and spatial consistency of soil carbon retention in agricultural and forestry systems 29 on four rural properties in Brazil during the 2022/2023 harvest. Using a protocol certified by the 30 Brazilian legislation, we compared sensor-derived carbon estimates with reference 31 measurements in farmland and forest areas. In agricultural areas, sensor readings showed high 32 agreement with reference standards, reflecting strong adherence to certified standards. 33 Agreement was more heterogeneous in forested areas, suggesting spatial variations in carbon 34 stocks not captured by conventional methods. Spatial analysis revealed distinct patterns of 35 autocorrelation between land use types, with stronger spatial clustering in agricultural systems. The results demonstrate that proprietary sensors integrated with artificial intelligence platforms 36 37 are effective for estimating carbon retention, especially in cultivated areas, and offer great 38 potential for supporting the certification of carbon credits based on auditable data. The results 39 also highlight the effectiveness of land management practices and the potential of forest and 40 agricultural areas as legitimate sources of regulated carbon credits. These credits can serve as 41 effective tools for the transition to a low-carbon economy, especially in sectors with higher 42 difficulty in reducing emissions. In addition, they promote social and climate justice by linking 43 the carbon sequestration potential of the global South with the North's demand for compensation, 44 providing environmental, economic, and social benefits.

45

46 Introduction

47 Rural properties have been increasingly recognized not only as essential sources of food 48 and fiber, but also as important carbon sinks, with significant, though still underutilized, 49 potential to mitigate climate change [1, 2]. By measuring greenhouse gas (GHG) removals and 50 equivalent carbon stocks in legally reserve areas and consolidated agricultural zones, this 51 research robustly documents how rural properties can be transformed into valuable positive 52 climate assets [3]. This system builds the technical and institutional infrastructure needed for 53 effective and sustainable emissions mitigation, while strengthening the environmental, social, 54 economic, and governance (ESG) dimensions of sustainability [4]. Notably, these innovations 55 offer an inclusive and equitable pathway for rural communities of any size to actively participate 56 in global carbon markets, helping to bring climate policies closer to local realities [5].

57 In a scenario of strong innovation, soil monitoring is conducted by proprietary portable 58 sensors based on electrical conductivity, which allow precise measurement of soil physical and 59 chemical characteristics, as well as carbon retention in agricultural and forest soils [6]. To 60 complement this approach, high-resolution satellite images provide crucial data on the carbon 61 stored in forest and crop areas, as well as on emissions from agricultural management practices 62 [7]. The integration of these data sources allows for detailed and reliable quantification, 63 facilitating the issuance of tokenized, proof-of-stock carbon credits that meet the strict integrity 64 and transparency criteria required by regulated markets. This framework goes beyond a mere 65 technical solution, becoming a transformative mechanism for the transition towards more 66 sustainable land use [8]. With growing global climate finance, rural areas in the global south 67 have the potential to play a key role not only in mitigating emissions but also in ecological 68 restoration, protecting biodiversity, and promoting climate justice. By overcoming technical, 69 financial, and operational barriers that have historically excluded small and medium-sized farms from carbon markets [9], this system offers these farms an opportunity to participate through areplicable model that guarantees reliability, transparency and transparency.

[10] had already highlighted the need for offset schemes that encourage landowners to join
carbon credit programs, while [11] reinforced the importance of certifications to ensure ethical
and socially responsible offsets. Recent studies also point out that an efficient market requires
both transparent data structures and decentralized verification systems that ensure compliance
and trust in the offsets offered [12, 13].

Faced with the urgency of the climate crisis, the limitations of voluntary carbon markets,
often criticized for a lack of transparency and inconsistent methodologies, have come to light.
Our approach seeks to overcome these limitations by strictly following the standards of regulated
markets, offering a robust and reliable platform for both credit buyers and farmers. In doing so,
we support the objectives of the Paris Agreement and respond to demands for fairer and more
transparently allocated climate finance from developed countries [14].

83 In the context of this study, an innovative approach is presented that integrates advanced 84 geospatial monitoring, proprietary sensors, artificial intelligence (AI), and blockchain 85 certification to quantify and monetize carbon removal on rural properties. These synergistic 86 technologies enable the generation of carbon credits that are highly traceable, secure, and comply 87 with the stringent standards of global regulated markets. Ultimately, this research contributes to 88 the development of a scalable, data-driven, ecosystem-integrated, and socially inclusive carbon 89 credit system. By harnessing existing ecosystems in rural landscapes - especially agricultural 90 soils and forests - it offers a solid pathway for countries seeking to achieve their emissions 91 reduction targets, while promoting economic equity and environmental resilience in a sustainable 92 and lasting way.

93

94

95 Material and methods

96 Study sites

97 This research project was conducted during the 2022/2023 summer harvest, covering 98 soybean and corn crops on four rural properties located in the state of Paraná, Brazil. The 99 selected areas adopt the no-till system and vary in soil type (clay and mixed), as described 100 below: A) Agropecuária Vanguarda property - Located in the municipality of Cascavel (PR), it 101 has predominantly clay soil and a no-till system. The total area of the rural property is 292.89 hectares, with geographical coordinates of the centroid at 24°94'53.47" S and 53°52'98.15" W. 102 103 During the 2022/2023 summer harvest, soybeans were grown. B) Smart Farm property - Located 104 in the municipality of Toledo (PR), it also has clay soil and adopts the no-till system. The 105 property has a total area of 24.04 hectares, with centroid coordinates at 24°62'70.80" S and 53°70'89.99" W. Soybeans were grown in the 2022/2023 summer harvest. C) Perpétuo Socorro 106 107 property - This property is located in the municipality of Campina da Lagoa (PR), with mixed 108 soil characteristics and no-till management. The total area of the rural property is 205.65 hectares, with centroid coordinates at 24°74'51.17" S and 52°86'85.87" W. Corn was grown 109 during the 2022/2023 summer harvest. D) Bela Vista property - Also located in the municipality 110 111 of Campina da Lagoa (PR), it has mixed soil and uses the no-till system. The property covers 112 88.61 hectares, and its centroid is located at coordinates 24°67'54.56" S and 53°88'02.73" W. In 113 the summer of 2022/2023, the crop planted was soybeans (Fig. 1).

- 114
- 115

Figure 1. Properties studied with forest and crop areas.

117 Data acquisition and analysis

118 The methodology and technology implemented here can be used in extension crops 119 (sovbeans, corn, wheat, oats, rice, cotton, sugar cane, beans, among others), perennial crops 120 (pasture, coffee, cocoa, mango, avocado, among others) and forest crops (pine and eucalyptus) in 121 the Amazon rainforest, Atlantic rainforest, Cerradão, Cerrado, Pantanal, Caatinga and Várzea 122 biomes. The framework used was applied to the four properties throughout seven harvests and 123 followed the following steps to determine the carbon credits: a) Socio-environmental analysis -124 Initially, the properties were screened by checking the Rural Environmental Registry (CAR) and 125 the Rural Property Registration Certificate (CCIR). It was ensured that the legal owners - natural or legal persons - had no records of work analogous to slavery or involvement in illegal 126 127 deforestation, following current Brazilian legislation and the criteria of the EU Deforestation 128 Regulation (EUDR); b) Origination - Carbon quantification was entirely sensor-based (100%), 129 combining on-site measurements and remote sensing, considering: (1) Agricultural soil and 130 forest soil: the equivalent carbon retained was measured with proprietary portable sensors based 131 on electrical conductivity, duly certified. These measurements took place once per production 132 cycle; (2) Crops and forests: carbon retention was monitored regularly throughout the 133 agricultural cycle using satellite images; (3) Emissions associated with agricultural practices: 134 stages such as soil preparation, planting, spraying, harvesting, transportation and complementary 135 activities were monitored by satellite, allowing associated emissions to be calculated. Based on 136 these measurements, carbon balances were made for each property (carbon emitted - carbon 137 retained = net emissions). When net emissions were negative, equivalent carbon credits were 138 generated; c) Structuring - The information generated in the previous stages was organized into a 139 georeferenced technical document containing all the project specifications. This document was 140 drawn up following the protocols of regulated carbon markets and the Greenhouse Gas Protocol 141 (GHG Protocol); d) Certification - Certification of the carbon credits generated was carried out

142 by an independent third party, duly accredited by the competent government authorities. This 143 stage ensured the methodological and technological validity of the quantification and verification 144 of the credit issued; e) Tokenization - Each ton of carbon equivalent effectively removed from 145 the atmosphere resulted in the generation of a digital token, corresponding to a carbon credit. 146 These tokens were issued on a public blockchain, with full traceability and proof of reserve (Real 147 World Assets), guaranteeing security and transparency; f) Custody and Trading - The tokens were made available on a digital platform for trading via digital wallets. This infrastructure 148 149 allowed the credits to be retired as and when they were used by companies to offset emissions, in 150 compliance with regulated market legislation in different countries; g) Financial Operation - The 151 entire process was supported by licensed financial operators, responsible for intermediating and 152 validating transactions between producers and buyers of credits, ensuring compliance with legal requirements and the integrity of the assets transacted. 153

154 To carry out this research, specific tools and technologies were used to monitor, analyze, 155 and model environmental and agronomic data. Soil analysis was carried out using a proprietary 156 portable electrical conductivity sensor, developed by the author [15, 16], which combined with 157 mathematical models and proprietary artificial intelligence software, made it possible to generate 158 georeferenced maps with estimates of the chemical and physical composition and the amount of 159 carbon retained in the soils of agricultural and forestry areas. Crop, pasture, and forest 160 monitoring was carried out by processing free satellite images from the Landsat 8 and Sentinel-2 161 sensors, using mathematical models and proprietary artificial intelligence software [15, 16] to 162 estimate the carbon retained in the vegetation cover and the carbon emitted during agricultural 163 management, generating georeferenced maps of both variables. Statistical analyses were carried 164 out using local and global Moran's indexes, applied to validate the conformity and geospatial consistency of the data on each property and between them [17]. The georeferenced visualization 165 was carried out in the free software QGIS [18], using shapefile files with the values of carbon 166

167 retained and emitted in each of the identified sinks. The models and algorithms developed, based 168 on convolutional neural networks and integrated computer vision, were processed in a cloud 169 computing environment using high-performance machines from the Google Cloud platform [19], 170 ensuring adequate computing capacity, scalability, and efficiency in the generation of carbon 171 equivalent retention and emission maps.

172

173 Mathematical modeling of retention and emission elements

The mathematical modeling involved the following steps (A-M), each of which was 174 175 carried out with the support of AI software. This technology was separated into three layers. The 176 first layer involved the hardware for capturing information from the soil in the fields and the soil in the forest (proprietary electrical conductivity sensor), satellite images of the fields and forests. 177 178 In the second layer were the mathematical models of soil patterns (soil chemistry and physics, 179 and retained carbon) and carbon retention patterns in forests and crops. In the third layer, AI software based on convolutional neural networks (CNN) was trained to identify the modeled 180 181 patterns within the data set monitored by the sensors.

182

183 a) Carbon retained in soil (crops and forests)

The variable carbon retained in soil per monitored plot Crs(t) represents the measurement made by the proprietary soil sensor used in this research, measuring the 0-30 cm soil layer. Based on the sensed information, the proprietary AI software used in this research generates the values of the soil carbon concentration, soil density, and soil biome textural class variables and calculates the carbon retained in soil using the previously modeled standards.

189
$$Crs(t) = \sum_{k=1}^{n} (\binom{n}{k} CM^{C}) * 2000 * \partial(|dens|/|cltex|)$$
(1)

190 where,

191 *Crs* \rightarrow Carbon retained in the soil;

192 $n \rightarrow \text{total number of carbon concentration spots in the plot;}$

193 t \rightarrow monitored plot;

194 $CM^{C} \rightarrow$ average carbon concentration measured at the point relative to the patch in which it is

195 located;

196 *dens* \rightarrow Soil density;

197 *cltext* \rightarrow numerical representation of the soil textural class.

198

199 b) Carbon retained in forests

The carbon retained in forests variable per monitored plot (Crf(t)) represents the measurement made by the satellite image sensor used in this research, based on the top image of the trees in the monitored plot. From these images, the proprietary AI software used in this research generates the variables total number of hectares, identifies the type of biome, and calculates the carbon retained in the forest using the previously modeled patterns.

205
$$Crf(t) = \sum_{k=1}^{n} {n \choose k} Ckg^{t} bioma_{1}^{7} * 2500 arvha \,\partial(img \int_{4}^{pg} var), \quad (2)$$

where,

- 207 $Crf \rightarrow$ Carbon retained in the forest first harvest;
- 208 $n \rightarrow$ total number of hectares;

209 t \rightarrow monitored plot;

210 $Ckg \rightarrow Kilograms of carbon$

211 *bioma* → biome of the plot (Atlantic Forest, Amazon biome, Cerradão, Cerrado, Caatinga,

212 Várzea, Pantanal);

- 213 arvha \rightarrow number of trees per hectare
- 214 $img \rightarrow$ georeferenced image

215 $pg \rightarrow$ georeferenced points

- 216 $var \rightarrow$ model calculation base
- 217

218 c) Carbon retained in crops

The variable carbon retained in crops per monitored plot, *CCult(a)* represents the measurement made by the satellite image sensor used in this research, based on the top image of the plants in the monitored plot. From these images, the proprietary AI software used in this research generates the variables total number of hectares, identifies the type of crop, and calculates the carbon retained in the crop using the previously modeled patterns. Here, net values are considered, discounting the grain, fruit, or trunk of forestry trees that go for further processing and emit carbon.

226
$$CCult(a) = \sum_{k=1}^{n} \int_{4}^{mt} var\% (mt a_{1}^{m}) \begin{pmatrix} a11 & \cdots & a1n \\ \vdots & \ddots & \vdots \\ an1 & \cdots & ann \end{pmatrix} * ctr^{mt} * \% ppgg \quad (3)$$

where,

228 $CCult(a) \rightarrow$ Carbon retained in the crop (corn, soybean, wheat, beans, oats, cotton, sugarcane,

- and pasture);
- 230 a \rightarrow modeled crops (short cycle and perennial cycle)
- 231 $K \rightarrow$ initial number of patches of concentration variation;
- 232 $n \rightarrow$ total number of patches of concentration variation;
- 233 m \rightarrow minimum number of months in the crop cycle;
- 234 mt \rightarrow maximum number of months in the crop cycle;
- 235 ctr \rightarrow total carbon retained;
- 236 %ppgg \rightarrow percentage variation in overall crop loss and gain in the plot;
- 237 var% \rightarrow percentage variation in month m of the cycle about mt.

238 d) Carbon retained in the soil (crop and forest), second harvest

The carbon retained in the soil variable per plot monitored from the second harvest onwards represents the measurement performed by the proprietary soil sensor used in this research, with measurements in the 0-30 cm soil layer, from the second crop cycle onwards. Based on the sensor information, the proprietary AI software used in this research generates the values of the variables of soil carbon concentration, soil density, and soil biome textural class, and calculates the carbon retained in the soil using previously modeled patterns. After this measurement, the soil carbon measurement of the plot from the previous harvest is discounted.

246
$$Crs2(t) = \left(\sum_{k=1}^{n} \binom{n}{k} CM^{C} * 2000\right) * \partial(|dens|/|cltex|) - Crs(t) \quad (4)$$

- 247 where,
- 248 Crs2 \rightarrow Carbon retained in the soil from the second harvest onwards;
- 249 $n \rightarrow$ total number of carbon concentration spots in the plot;
- 250 $t \rightarrow$ monitored plot;
- 251 $CM^C \rightarrow$ average carbon concentration measured in the patch;
- 252 dens \rightarrow soil density;
- 253 $Crs(t) \rightarrow$ Measurement of carbon retained in the plot in the previous harvest;
- 254 *cltext* \rightarrow numerical representation of the soil textural class.
- 255

e) Carbon retained in forests from the second harvest onwards

The variable carbon retained in forests from Second Harvest onwards per monitored plot Crf2(t) represents the measurement made by the satellite image sensor used in this research, from the top image of the trees in the monitored plot. From these images, the proprietary AI software used in this research generates the variables total number of hectares, identifies the type of biome, and calculates the carbon retained in the Forest using previously modeled patterns.

262 After this measurement, the carbon measurement in the forest of the plot from the previous

harvest is discounted.

264
$$Crf2(t) = \sum_{k=1}^{n} \binom{n}{k} Ckg^{t} bioma_{1}^{7} * 2500 arvha \,\partial(img \int_{4}^{pg} var)) - Crf(t)$$
(5)

- where,
- 266 $Crf2 \rightarrow$ carbon retained in the forest from the second harvest onwards;
- 267 $n \rightarrow$ total number of hectares;
- 268 t \rightarrow monitored plot;
- 269 Ckg \rightarrow kilos of Carbon
- 270 *bioma* → plot biome (Atlantic Forest, Amazon biome, Cerradão, Cerrado, Caatinga, Floodplain,
- 271 Pantanal);
- 272 arvha \rightarrow number of trees per hectare
- 273 $img \rightarrow$ georeferenced image
- 274 $pg \rightarrow$ georeferenced points
- 275 $var \rightarrow$ model calculation base
- 276

These values, determined by the models above, may be impacted by climate conditions, management conditions, and infestations of agents that cause damage. Based on this, the model proposed by the technology corrects the retention amounts according to the following impact elements.

281

282 f) Reduction in retained carbon in the crop about the volumes and frequency

283 of rainfall

The variable of loss/gain of carbon retained in the crop was determined by plot with the volumes and frequency of rainfall PGclP(t) represents the calculation performed by the

proprietary AI software used by this research, based on the plot's rainfall index data withgeoreferenced historical data from INPE (National Institute for Space Research) [20], through its

288 IAPs (Application Programming Interface) for access.

289
$$PGclP(t) = \int_{1}^{5} (qc^{mm})^{+} \mathcal{D}_{pgp}(fmm \ a_{1}^{n}) \begin{pmatrix} a11 & \cdots & a1n \\ \vdots & \ddots & \vdots \\ an1 & \cdots & ann \end{pmatrix} * pa \qquad (6)$$

- where,
- 291 Pch \rightarrow Total loss/gain of carbon retained in the crop concerning the volumes and frequency of
- 292 rainfall;
- 293 t \rightarrow monitored plot;
- 294 qc \rightarrow amount of rainfall in millimeters;
- 295 % $\text{pgp} \rightarrow \text{percentage variation of loss and gain in the reference month};$
- 296 fmm \rightarrow range of millimeters of rainfall;
- 297 a \rightarrow matrix element of the range matrix;
- 298 $n \rightarrow$ index of the range matrix;
- 299 pa \rightarrow target productivity.
- 300

301 g) Decrease in carbon retained in the field with soil correction actions

The variable loss/gain of carbon retained in the field was calculated by plot with the assertiveness and quality of soil correction PGclC(t) represents the calculation carried out by the proprietary AI software used by this research, based on the chemical and physical analysis data carried out by the proprietary sensor used by this research and its respective georeferenced soil correction maps.

307
$$PGclC(t) = \int (rd^{c})^{+}_{-}\%pgp_{1}^{f}(frd) * PGclP(t)$$
(7)

308 where,

- 309 PGclC \rightarrow Crop loss or gain about soil correction management;
- 310 $t \rightarrow$ monitored plot;
- 311 rd \rightarrow actual availability of soil correction;
- 312 %pgp \rightarrow percentage variation in loss and gain from the reference range;
- 313 frd \rightarrow actual availability range.
- 314

315 h) Decrease in carbon retained in the field with soil fertilization actions

The variable loss/gain of carbon retained in the field was calculated per plot with the assertiveness and quality of soil fertilization PGclA(t) represents the calculation carried out by the proprietary AI software used by this research, based on the chemical and physical analysis data carried out by the proprietary sensor used by this research and its respective georeferenced soil fertilization maps.

321
$$PGclA(t) = \int (rd^a)^+_{-}\% pgp_1^f(frd) * PGclC(t) \quad (8)$$

322 where,

323 PGclA \rightarrow Crop loss or gain about soil fertilization management;

324 $t \rightarrow$ monitored plot;

325 rd \rightarrow actual availability of soil fertilization;

326 %pgp \rightarrow percentage variation in loss and gain from the reference range;

327 frd \rightarrow actual availability range.

328

i) Decrease in carbon retained in the field with pest management actions

330 The variable loss/gain of carbon retained in the field was calculated per plot with the 331 assertiveness and quality of pest management PGclMP(t) represents the calculation made by the

332 proprietary AI software used in this research, based on the image data of the plots and their

333 respective georeferenced pest infestation maps.

334
$$PGclMP(t) = \int (inf^p)^+_{-}\% pgp_1^f(frd) * PGclA(t)$$
(9)

335 where,

- 336 PGclMP \rightarrow Loss or gain of the crop about pest management;
- 337 t \rightarrow monitored plot;
- 338 inf \rightarrow % pest infestation;
- 339 %pgp \rightarrow percentage variation in loss and gain of the reference range;
- 340 frd \rightarrow infestation range.

341

j) Decrease in carbon retained in the field with disease management actions

The variable loss/gain of carbon retained in the field calculated by plot with the assertiveness and quality of disease management PGclMD(t) represents the calculation made by the proprietary AI software used in this research, based on the image data of the plots and their respective georeferenced maps of disease infestation.

347
$$PGclMD(t) = \int (inf^d)^+ pgp_1^f(frd) * PGclMP(t)$$
(10)

- 348 where,
- 349 PGclMD \rightarrow Loss or gain of the crop about the risk of disease management;
- 350 $t \rightarrow$ monitored plot;
- 351 inf \rightarrow % disease infestation;
- 352 % pgp \rightarrow percentage variation of loss and gain of the reference range;
- 353 frd \rightarrow infestation range.

355 k) Decrease in carbon retained in the field with the incidence of solar

356 radiation

357 The variable loss/gain of carbon retained in the field calculated by plot with the volumes 358 and periodicity of solar radiation PGclR(t) represents the calculation carried out by the 359 proprietary AI software used in this research, based on the solar radiation index data of the plot 360 with georeferenced historical data from INPE [20], through its access IAPs.

361
$$PGclR(t) = \int_{1}^{5} (rs^{mj})^{+} \mathscr{P}gp(fmj a_{1}^{n}) \begin{pmatrix} a11 & \cdots & a1n \\ \vdots & \ddots & \vdots \\ an1 & \cdots & ann \end{pmatrix} * CCult(a) * \mathscr{P}pgl(11)$$

- 362 where,
- 363 PGclR \rightarrow Loss gain total carbon retained in the crop by solar radiation;
- 364 $t \rightarrow$ monitored plot;
- 365 CCult(a) \rightarrow Carbon retained in the crop (corn, soybeans, wheat, beans, oats, cotton, sugarcane, 366 and pasture);
- 367 rs \rightarrow solar radiation in megajoules per m2;
- 368 %pgp \rightarrow percentage change in loss and gain in the reference month;
- 369 $a \rightarrow$ matrix element of the range matrix;
- 370 fmj \rightarrow mega joule range of solar radiation.
- 371

372 I) Decrease in carbon retained in forests with the volume and frequency of

- 373 rainfall
- The variable loss/gain of carbon retained in the forest calculated by plot with the volume and frequency of rainfall PGcfP(t) represents the calculation carried out by the proprietary AI software used in this research, based on the rainfall index data for the plot with georeferenced
- 377 historical data from INPE [20], through its access IAPs.

378
$$PGcfP(t) = \int_{1}^{5} (qc^{mm})^{+} pgp(fmm \ a_{1}^{n}) \begin{pmatrix} a11 & \cdots & a1n \\ \vdots & \ddots & \vdots \\ an1 & \cdots & ann \end{pmatrix} * pa \quad (12)$$

where,

380 PGcfP \rightarrow Loss gain total carbon retained in the forest by the volume and periodicity of rainfall;

381 t \rightarrow monitored plot;

- 382 qc \rightarrow amount of rainfall in millimeters;
- 383 % pgp \rightarrow percentage variation in loss and gain in the reference month;
- 384 $a \rightarrow$ matrix element of the range matrix;
- 385 fmm \rightarrow range of millimeters of rainfall;
- 386 pa \rightarrow target productivity.
- 387

388 m) Decrease in carbon retained in the forest about the incidence of solar

389 radiation

The variable loss/gain of carbon retained in the forest calculated by plot with the volumes and periodicity of solar radiation PGcfR(t) represents the calculation carried out by the proprietary AI software used by this research, based on the plot's solar radiation index data with georeferenced historical data from INPE [20], through its access IAPs.

394
$$PGcfR(t) = \int_{1}^{5} (rs^{mj})^{+} (rg^{mj}) gp(fmj a_{1}^{n}) \begin{pmatrix} a11 & \cdots & a1n \\ \vdots & \ddots & \vdots \\ an1 & \cdots & ann \end{pmatrix} * CCult(a) * (rg^{mj}) f(a)$$
(13)

395 where,

396 $PGcfR \rightarrow Loss$ gain total carbon retained in the forest by the incidence of solar radiation;

397 $t \rightarrow$ monitored plot;

398 CCult(a) → Carbon retained in the crop (corn, soy, wheat, beans, oats, cotton, sugarcane, and
399 pasture);

400 rs \rightarrow solar radiation in megajoules per m2;

- 401 % pgp \rightarrow percentage change in loss and gain in the reference month;
- 402 %ppgf \rightarrow percentage gains and losses in forest productivity;
- 403 a \rightarrow matrix element of the range matrix;
- 404 fmj \rightarrow mega joule range of solar radiation.
- 405

The analyses performed by the research took into account the following variables: carbon retained in the soil of the crop and its counter-evidence, carbon retained in the soil of the forest and its counter-evidence, carbon retained in the crop and its counter-evidence and carbon retained in the forest and its counter-evidence, and these are following the certification issued for the methodology and technology (issued by an independent third-party company accredited by the Brazilian government to perform such action – attached to this document), which determines a maximum margin of error of 5% (five percent).

413 To evaluate the global (Table 1) and local Moran indexes (Table 2), the relative variation 414 rates represented in equation 14 were used, with the sensorized measurements and the counter-415 evidence measurements unified in a results table. These result tables, generated from the 416 application of the relative variation rate between the two measurements (equation 14), will be the object of analysis of the results for each of the sections and subsections of this chapter. The 417 418 objective is to verify, through the local and global Moran indexes consolidated in tables, the 419 results between the measurements through the sensor and their respective counter-evidence tests, 420 and whether these present compliance with the reasonable variation of a maximum error margin 421 of 5%. In this case, an integration factor method was used to determine the relative variation rate 422 between the measurements with the sensor and their respective control test.

423
$$\int_{0.95}^{1} \frac{df}{dx} = \frac{\sum vl(iref)CRS - \sum vl(iref)CRScp}{1 - 0.95}$$
(14)

424 where,

- 425 vl(iref)CRS \rightarrow Reference index value (global and local Moran) of carbon retained in the sink
- 426 (crop soil, forest soil, crop, and forest);
- 427 vl(iref)CRScp \rightarrow Reference index value (global and local Moran) of the control test of carbon
- 428 retained in the sink (crop soil, forest soil, crop, and forest).
- 429

430 Table 1. Explanations of the elements of the global Moran index.

Component	Meaning					
Moran I statistic	Standardized value of the global Moran index, used to test the					
standard deviation	significance of spatial autocorrelation.					
p-value	Probability associated with the hypothesis test, indicating the statistical					
	significance of the observed spatial autocorrelation.					
Moran I statistic	Value of the global Moran index calculated for the data, indicating the					
	presence and direction of spatial autocorrelation.					
Variance	Moran's index variance, used to calculate the standard deviation and					
	assess the statistical significance of autocorrelation.					

431

432 Table 2. Explanations of the elements of Moran's local index.

Component	Meaning
Ii (Índice Local de	Measures local spatial autocorrelation for each spatial unit (e.g.,
Moran I)	municipality, neighborhood, pixel). Positive values indicate clustering of
	similar values, while negative values indicate dispersion (spatial outliers).
E.Ii (Expected Ii)	The expected value of the local Moran index under the null hypothesis
	(absence of spatial autocorrelation). This value serves as a reference for

	comparison with the observed index.
Var.Ii (li variance)	Measures the variability of the Moran local index, that is, how much the
	values can fluctuate due to fluctuations in the data. A high variance
	suggests greater uncertainty in the local index.
Z.Ii (Z-standardized)	Measures how many standard deviations the Ii value is away from the
	expected value (E.Ii). Higher values indicate stronger spatial patterns. If
	Z.Ii is very high or very low, it means that the spatial autocorrelation is
	statistically significant.
Pr (z != E (Ii)) (p-	Measures the statistical significance of the local Moran index. A p-value
value)	less than 0.05 indicates that the spatial autocorrelation is statistically
	significant, i.e., it did not occur by chance.

433

During the 2023/2024 summer harvest, a comparative analysis was carried out between the values of carbon retained in the soil of crops, obtained by sensors and by laboratory control tests, on four rural properties in the state of Paraná. The spatialization of sensory data allowed the construction of thematic maps, which represent in a georeferenced manner the average carbon contents per hectare. This approach allowed a visual and technical assessment of the spatial consistency between the collection methods. The sensory data were represented in georeferenced maps that demonstrate the distribution of the total carbon retained in the soil.

The spatial analysis of the carbon retained in the soil of the crops was performed using the global Moran index (Moran I), which evaluates the spatial autocorrelation of the variables of interest. For this study, measurements of carbon retained in the soil obtained by proprietary sensors and their respective control tests were used. The calculation of the global Moran index was performed from the relative variation rates between these two measurements, as described in equation 14. The analysis was conducted in three steps: (1) calculation of the global Moran index

for the sensored measurements, (2) calculation of the global Moran index for the control 447 448 measurements, and (3) calculation of the global Moran index using the relative variation rate 449 between the sensored and control measurements. The statistical analysis was performed using 450 Moran's I randomization, with the definition of a spatial weight matrix, and the Moran's I values were compared with the expectation and variance of a standard normal distribution. The p-value 451 of each analysis was calculated to determine the significance of the results. The relative variation 452 453 rate was calculated using equation 1, which integrated the values of carbon retained in the soil of 454 the crops and their counter-evidence.

455

456 **Results**

457 Retained carbon soil crop and its respective counter-evidence

The percentage variations between the methods for the total carbon retained in the soil, 458 459 both in the productive areas of the properties (S1 Fig.) and in the counter-evidence areas (S2 Fig.), remained within the maximum limit of 5%, as established by Brazilian national legislation 460 (Brazilian Law 15.042/2024). The percentage differences varied between -5% and 5%, with the 461 following values for the properties: on property 1 - Bela Vista, the variation was -5% (8.33 t/ha 462 463 in the sensed measurements and 8.78 t/ha in the counterevidence); on property 2 - Pp Socorro, 464 the variation was 5% (7.89 t/ha in the sensed measurements and 7.52 t/ha in the 465 counterevidence); on property 3 - Smart Farm, the variation was -1% (10.39 t/ha in the sensor measurements and 10.47 t/ha in the counter-evidence); and on property 4 - FVanguarda, the 466 467 variation was 5% (11.06 t/ha in the sensor measurements and 10.51 t/ha in the counter-evidence). These results indicate the accuracy of the sensors in estimating the carbon retained in agricultural 468 469 soil and reinforce the reliability of the equipment used, demonstrating its technical and legal

viability for environmental monitoring and certification in the context of the regulated carboncredit market.

472

473 Global Moran's index for carbon retained in the tillage soil and its

474 respective counter-evidence

The results of the global Moran's index for the carbon retained in the tillage soil (Table 3) 475 476 suggest a possible positive spatial autocorrelation. The same pattern was observed for the 477 counterevidence, with the global Moran's index indicating a possible positive spatial 478 autocorrelation, although the significance was marginally significant. When analyzing the global 479 Moran's index for the relative rate of change between the sensed measurements and their counter-evidence (Table 3), strong spatial autocorrelation was observed. The positive variance of 480 481 2.451 suggests stability in the calculations, indicating that the spatial weight matrix was well 482 defined. Based on these results, there is strong evidence of spatial clusters, with regions of the 483 crop soil showing high values next to other high values and low values next to other low values. 484 The significance and positive variances indicate that the spatial pattern is not random.

485

Table 3. Statistics of Moran's index, of the total carbon retained in the tillage soil, in its respective counter-evidence, and from the relative rate of change between the total carbon retained in the tillage soil and its counter-evidence.

		Farms			
	Elements of the local Moran index	1	2	3	4
Carbon retained	Ii	0.928	0.928	0.892	0.892
in tillage soil	E.Ii	-0.220	-0.435	-0.176	-0.502

	Var.Ii	0.687	0.983	0.580	1.000
	Z.Ii	1.385	1.374	1.403	1.395
	$\Pr\left(z \mathrel{!=} E\left(Ii\right)\right)$	0.166	0.169	0.161	0.163
	Ii	0.620	0.620	0.873	0.873
Carbon retained	E.Ii	-0.062	-0.689	-0.281	-0.301
in the tillage soil	Var.Ii	0.233	0.857	0.809	0.842
counter-evidence	Z.Ii	1.414	1.414	1.284	1.280
	$\Pr\left(z \mathrel{!=} E\left(Ii\right)\right)$	0.157	0.157	0.199	0.201
Rate of change	Ii	1.447	1.447	1.650	1.650
(Tillage soil vs.	E.Ii	0.264	1.050	0.427	0.751
Counter-	Var.Ii	0.859	1.719	1.298	1.721
evidence)	Z.Ii	2.616	2.606	2.510	2.499
	Pr (z != E (Ii))	0.021	0.021	0.024	2.382

489

490 Local Moran's index for carbon retained in tillage soil and its

491 **counter-evidence**

492 Analysis of the spatial autocorrelation of carbon retained in tillage soil was carried out 493 using the local Moran's index (Ii) to assess the spatial distribution of carbon data measured by 494 sensors and their counter evidence. The results of the sensor measurements showed Ii values ranging from 0.89 to 0.93, indicating a positive spatial autocorrelation, but without statistical 495 496 significance, which suggests that the spatial pattern can be considered random (Table 3). Similarly, the counter-evidence showed Ii values between 0.62 and 0.87, also with positive 497 498 spatial autocorrelation, but without statistical significance (p > 0.05), indicating that the spatial 499 pattern in these measurements can also be interpreted as random (Table 3). However, when

analyzing the relative rate of change between the sensed measurements and their counter-500 501 evidence, the local Moran's index values were higher, ranging from 1.44 to 1.65, indicating a stronger and statistically significant positive spatial autocorrelation (Table 3). The expected local 502 503 index (E(Ii)) values ranged from 0.26 to 1.05, and the standardized Z-Statistic (Z(Ii)) was between 2.50 and 2.62, confirming the presence of significant spatial clusters, where areas with 504 high carbon values are grouped with others with high values, and the same occurs with areas 505 506 with low values. These results indicate that although the individual measurements do not show 507 significant spatial autocorrelation, the analysis of the relative rate of change between the sensed 508 data and its counter-evidence reveals a systematic grouping pattern, i.e., spatial clusters of 509 carbon retained in the tillage soil. This suggests a robust conformity between the sensed data and its counter-evidence. Such clustering patterns are statistically significant and indicate that the 510 511 spatial structure of carbon in tillage soil follows a non-random distribution, with important 512 implications for carbon management, potentially guiding more effective and sustainable 513 agricultural practices (S3 and S4 Fig.).

514

515 Carbon retained in the forest soil and its respective counter-516 evidence

The percentage variations between the retained carbon measurements taken in the forest soil (S5 Fig.) and their respective counter evidence (S6 Fig.) show that, on the properties analyzed, the differences are minimal and within acceptable limits. For example, on the Bela Vista property, the sensed measurement indicated 27.46 tons/ha of retained carbon, while the counter-evidence registered 27.71 tons/ha, with a variation of -1%. On the Pp Socorro property, both values were the same, 29.85 ton/ha, resulting in a 0% variation. At Smart Farm, the values also coincided, with 14.83 ton/ha in both measurements, resulting in 0% variation. The

FVanguarda property, on the other hand, showed a variation of -4%, with 8.95 ton/ha in the 524 525 sensed measurement and 9.34 ton/ha in the counter-evidence. These results indicate a considerable match between the sensor measurements and the counter-evidence, within the 5% 526 527 variation limit established by the Brazilian carbon credits regulated market law (Brazilian Law 15.042/2024). It can therefore be said that the sensors used can reliably reflect the amounts of 528 carbon retained in the forest soil, meeting the criteria required by the legislation for the 529 530 certification of carbon credits. This alignment reinforces the validity of using these sensors as an effective tool for monitoring soil carbon on farms, contributing to the management of carbon 531 sinks and the implementation of carbon credit policies in Brazil. 532

533

534 Global Moran's index for carbon retained in the forest soil and its 535 respective counter-evidence

536 From the Moran's index statistics for the sensed measurements (Table 4) and the counterevidence (Table 4), it was observed that the Moran's index statistics were positive for both the 537 sensed data and the counter-evidence, with values of 0.913 and 0.566, respectively. The 538 expectation for Moran's index was negative in both cases (-0.333), which is expected under the 539 hypothesis of no spatial autocorrelation. The observed variance was 0.741 for the sensed data 540 541 and 0.581 for counter-evidence, indicating that the spatial distribution of the data shows 542 moderate variations, but within acceptable limits. The Moran's I test revealed that although the p-543 value for both sets of data (sensed and counter-evidence) are slightly above the conventional 544 threshold of 0.05 – both equal to 0.079 – the observed spatial pattern can still be interpreted as 545 non-random, indicating marginally significant spatial autocorrelation.

- 546
- 547

- 548 Table 4. Statistics of Moran's index, of the total carbon retained in the forest soil, in its
- 549 respective counter-evidence, and from the relative rate of change between the total carbon
- 550 retained in the forest soil and its counter-evidence.

		Farms			
	Elements of the local Moran index	1	2	3	4
	Ii	0.914	0.914	0.818	0.818
Carbon retained	E.Ii	-0.229	-0.406	-0.131	-0.567
in the forest soil	Var.Ii	0.706	0.965	0.456	0.982
	Z.Ii	1.361	1.344	1.406	1.399
	Pr (z != E (Ii))	0.174	0.179	0.160	0.162
	Ii	0.926	0.926	0.840	0.840
Carbon retained	E.Ii	-0.239	-0.399	-0.141	-0.554
in the forest soil	Var.Ii	0.726	0.960	0.485	0.988
counter-evidence	Z.Ii	1.366	1.353	1.408	1.402
	Pr (z != E (Ii))	0.172	0.176	0.159	0.161
Rate of change	Ii	1.828	1.828	1.647	1.647
(forest soil <i>vs</i> .	E.Ii	0.464	0.800	0.271	1.114
counter-	Var.Ii	1.423	1.912	0.935	1.957
evidence)	Z.Ii	2.709	2.679	2.796	2.782
	Pr (z != E (Ii))	0.002	0.002	0.002	0.002

551

The global Moran's index (Table 4) obtained a Moran's I value of 2.705, indicating strong positive spatial autocorrelation, i.e., areas with high values are close to others with high values and areas with low values are close to others with low values, with a non-random distribution (pvalue = 0.0008). In addition, the positive variance of 1.244 indicates that the spatial weight matrix used in the analysis was well defined and stable. These results are consistent with the presence of spatial clusters, i.e., regions where the carbon values retained in the soil are grouped systematically.

559

560 Local Moran's index for carbon retained in forest soil and its 561 counter-evidence

562 Local Moran's index analysis was carried out to assess the spatial autocorrelation of the 563 carbon retained in the forest soil (S7 Fig.), considering both the sensed measurements and the counter-evidence (S8 Fig.). For the sensed data, the Local Moran index values (1i) ranged from 564 0.818 to 0.914 (Table 4), indicating a positive spatial autocorrelation. These results suggest that 565 regions with high carbon values are close to each other, as are regions with low values. The 566 expected local index (E[Ii]) ranged from -0.406 to -0.229, showing that the observed values are 567 significantly higher than expected under the hypothesis of no spatial autocorrelation. The 568 569 standardized Z-statistics varied between 1.34 and 1.41, with p-values between 0.160 and 0.179, indicating that, although there is a tendency towards spatial clustering, the statistical significance 570 571 of the clusters detected is not strong enough to reject the null hypothesis of randomness. For the 572 counter-test data (Table 4), *li* values ranged from 0.840 to 0.926, confirming a positive spatial autocorrelation similar to that of the sensed data. The expected local index ranged from -0.554 to 573 -0.239, suggesting a significant spatial pattern, with most of the observed values well above the 574 575 expectation under the null hypothesis. The Z-Statistics for the counter-evidence ranged from 1.35 to 1.41, with p-values between 0.159 and 0.176, indicating that, as with the sensed data, the 576 577 spatial clusters identified are not significant. When the sensed data and the counter-evidence were combined to calculate the local Moran's index from the relative rate of change (Table 4), 578

the *Ii* values varied between 1.65 and 1.83, reinforcing the presence of a stronger positive spatial autocorrelation. The expected local index ranged from 0.27 to 1.11, and the Z-Statistics increased to values between 2.68 and 2.80, indicating that the observed spatial clusters are more consistent. The p-values, all below 0.05 (ranging from 0.021 to 0.023), indicated that the clusters identified are statistically significant at a 5% level, confirming the presence of robust spatial groupings.

585

586 Carbon retained in the crop and its respective counter-evidence

587 The percentage variations between the measurements sensed in the crop and the respective counter-evidence of retained carbon (S9 and S10 Fig.) show a high degree of 588 589 agreement between the methods, within the legal parameters established (Brazilian Law 15.042/2024), with variations of up to 5%, which are considered technically acceptable for 590 591 monitoring and certification in the regulated carbon credit market. On the Bela Vista property, 592 the variation was just 1%, with the sensor measurement indicating 9.08 t/ha and the counter-593 evidence 9.00 t/ha, showing good precision. The Pp Socorro property showed a slight underestimation of 3%, with the sensor estimating 10.06 t/ha compared to the counter-evidence 594 595 of 10.38 t/ha. The Smart Farm and FVanguarda properties showed the greatest percentage variation, both with 4%, where the sensors detected 11.24 t/ha and 11.04 t/ha, respectively, while 596 597 the counter-evidence recorded 10.82 t/ha and 10.60 t/ha.

598

599 Global Moran's index for carbon retained from tillage and its 600 respective counter-evidence

601 The sensed measurements showed a global Moran's index value of 0.663, indicating the 602 presence of positive spatial autocorrelation - that is, the tendency for geographically close areas

to have similar values of carbon retained in the soil. However, the associated standardized 603 604 statistic (1.410) and the respective p-value (0.079) did not reach statistical significance at the 5% level (Table 5), providing only marginal evidence against the null hypothesis of no spatial 605 606 autocorrelation. For the counter-evidence, Moran's index was only 0.032, with standardized statistics of 1.277 and a p-value of 0.101, showing no statistically significant spatial 607 608 autocorrelation. This result suggests that the values observed in the counter-proofs do not follow 609 a structured spatial pattern, showing an essentially random distribution in the territory analyzed. 610 When the rate of relative variation between the sensed measurements and their respective counter-evidence was analyzed, a distinct spatial pattern was found: Moran's index was 2.088, 611 612 with a standardized statistic of 2.074, a p-value of 0.0046, and a variance of 2.072. These values (Table 5) indicate strong and statistically significant positive spatial autocorrelation, revealing 613 the presence of well-defined spatial clusters of relative variations, both for positive and negative 614 615 discrepancies. This spatial structure reinforces the hypothesis that differences between 616 measurement methods do not occur randomly but are associated with geographical or 617 environmental factors common to the regions where they are concentrated.

618

619 Table 5. Statistics of Moran's index, of the total carbon retained in the crop, in its 620 respective counter-evidence, and from the relative rate of change between the total carbon 621 retained in the crop and its counter-evidence.

		Farms			
	Elements of the local Moran index	1	2	3	4
Carbon retained in	Ii	0.507	0.507	0.818	0.818
the crop	E.Ii	-0.731	-0.039	-0.352	-0.211

	Var.Ii	0.787	0.150	0.913	0.666
	Z.Ii	1.396	1.409	1.225	1.261
	Pr (z != E (Ii))	0.163	0.159	0.221	0.207
	Ii	-0.428	-0.428	0.492	0.492
Carbon retained in	E.Ii	-0.952	-0.021	-0.254	-0.106
the plowing counter-	Var.Ii	0.183	0.084	0.758	0.378
evidence	Z.Ii	1.225	-1.406	0.857	0.972
	Pr (z != E (Ii))	0.221	0.160	0.392	0.331
	Ii	2.420	2.420	3.387	3.387
Rate of change (crop	E.Ii	1.547	0.379	0.557	0.291
vs. counter-	Var.Ii	0.891	0.215	1.535	0.960
evidence)	Z.Ii	2.409	2.587	1.913	2.052
	Pr (z != E (Ii))	0.031	0.026	0.050	0.044

622

623 Local Moran's index for retained carbon and its respective counter-

624 evidence

For the sensed values (S11 Fig.), the *Ii* indexes showed moderate positive values (Table 625 5), ranging between 0.507 and 0.818, suggesting a tendency for spatial clustering between areas 626 627 with similar values of retained carbon. The associated theoretical expectations (E[Ii]) were 628 negative or close to zero (between -0.731 and -0.039), and the variances of the indexes varied between 0.150 and 0.913. The resulting standardized Z-statistics were between 1.225 and 1.409, 629 630 indicating a moderate departure from the null hypothesis of no spatial autocorrelation. However, 631 the corresponding p-values (between 0.159 and 0.221) did not reach statistical significance at the 5% level, which prevents the null hypothesis from being rejected and suggests that the clusters 632

633 identified can be attributed to chance. Even so, the spatial classification revealed internal 634 consistency: two observations with a Low-Low pattern (low values surrounded by equally low 635 neighbors) and two with a High-High pattern (high values surrounded by high neighbors).

636 The counter-evidence (S12 Fig.) showed more dispersed *Ii* values (Table 5), ranging 637 from -0.428 to 0.492. The theoretical expectancies were between -0.952 and -0.021, with 638 variances between 0.084 and 0.758. The Z-statistics oscillated between -1.406 and 1.225, and the 639 p-values ranged from 0.160 to 0.392, characterizing the absence of statistical significance in all 640 cases. Despite this, the spatial patterns observed maintained a certain consistency with those seen 641 in the sensor measurements: the first two observations showed Low-High and High-Low patterns 642 (discrepant values with their neighbors), while the last two preserved the High-High pattern.

643 The most sensitive and statistically robust approach was the one that considered the relative rate of change between the sensed values and their respective counter-evidence (Table 644 645 5). In this configuration, the *Ii* indexes showed high values (between 2.420 and 3.387), with theoretical expectations ranging from 0.291 to 1.547 and variances between 0.215 and 1.536. 646 647 The resulting Z-statistics ranged from 1.913 to 2.587, with p-values between 0.026 and 0.050 -648 all below the 5% threshold, confirming the statistical significance of local spatial autocorrelation. 649 These findings show the existence of significant spatial clusters, i.e., local groupings of similar 650 relative variation between measurement methods. The spatial classification maintained the pattern of the previous analyses: the first two observations were configured as Low-High and 651 652 High-Low, indicating local discrepancies, while the last two retained the High-High pattern, 653 reaffirming the presence of areas with high spatial consistency in the magnitude of the variations.

654

Carbon retained in the forest and its respective counter-evidence 655

656 On the Bela Vista property, the sensor measurement of carbon retained in the forest 657 indicated 20.03 tons of carbon per hectare (S13 Fig.), while the counter-evidence showed 19.35

tC/ha (S14 Fig.), corresponding to a variation of 3%. The FVanguarda property showed a similar 658 659 result, with 6.59 tC/ha measured with sensors and 6.38 tC/ha in the counter-proof, also with a variation of 3%. The Pp Socorro property showed a negative difference of -5%, with 21.46 tC/ha 660 from the sensor measurement and 22.46 tC/ha from the counter-proof. Smart Farm showed 10.86 661 tC/ha in the sensor measurement and 11.25 tC/ha in the counter-proof, resulting in a variation of 662 -4%. All the properties showed variations within the margin of error established by current 663 legislation. According to Brazilian Law 15.042/2024, which establishes guidelines for the 664 665 regulated carbon credit market in Brazil, the maximum tolerance for divergence between sensory measurements and counterevidence is 5%. Therefore, the results obtained show that the sensors 666 667 used are technically and operationally compliant, faithfully reflecting the real amounts of carbon retained in the forest sinks of the properties analyzed. The reliability of the data is reinforced by 668 the methodological adjustments described in the correction factors (items F to M, see methods), 669 670 which ensured the standardization and validation of the measurements. The proximity between 671 the sensed values and the counter-evidence values indicates that the equipment used is effective 672 for quantifying carbon in forest soil, and that it can be used as a valid instrument in the context 673 of carbon credit certification.

674

675 Global Moran's index for carbon retained in the forest and its

676

respective counter-evidence

The spatial structure of the carbon retained in the forest soil was assessed using the global Moran's index, considering the sensory measurements, the counter-evidence, and the relative rate of change between the two. Initially, the results of the sensory measurements indicated a Moran's I value of 0.869, with an expectation of -0.333 and a variance of 0.724 (Table 6). The standardized standard deviation was 1.413, resulting in a p-value = 0.079, which does not reach 682 statistical significance at the 5% level, although it does indicate a tendency towards positive

683 spatial autocorrelation.

684

685 Table 6. Statistics of Moran's index, of the total carbon retained in the forest, in its 686 respective counter-evidence, and from the relative rate of change between the total carbon 687 retained in the forest and its counter-evidence.

		Farms				
	Elements of the local Moran index	1	2	3	4	
	Ii	0.921	0.921	0.817	0.817	
Carbon retained in	E.Ii	-0.242	-0.390	-0.129	-0.572	
the forest	Var.Ii	0.733	0.952	0.451	0.979	
	Z.Ii	1.358	1.344	1.409	1.403	
	Pr (z != E (Ii))	0.174	0.179	0.159	0.161	
	Ii	0.838	0.838	0.752	0.752	
Carbon trapped in	E.Ii	-0.165	-0.473	-0.107	-0.589	
the forest counter-	Var.Ii	0.551	0.997	0.381	0.136	
evidence	Z.Ii	1.351	1.313	1.391	1.362	
	$\Pr\left(z \mathrel{!=} E\left(\mathrm{Ii}\right)\right)$	0.177	0.189	0.164	0.173	
	Ii	2.639	2.639	2.353	2.353	
Rate of change	E.Ii	0.356	0.755	0.207	1.016	
(forest vs. counter-	Var.li	1.124	1.705	0.728	0.976	
evidence)	Z.Ii	2.371	2.325	2.449	2.420	
	Pr (z != E (Ii))	0.044	0.046	0.040	0.042	

Similarly, the data from the counter-proofs showed a Moran's I of 0.790, also with a 689 theoretical expectation of -0.333 and a variance of 0.642. The standard deviation was 1.408, with 690 p = 0.0796, reinforcing the indication of positive autocorrelation, although again without 691 statistical significance at the 5% level. However, when considering the rate of relative variation 692 693 between the sensed values and their respective counter-evidence, as defined by equation 1, with 694 a tolerance of up to 5% difference between measurements, a significantly different spatial pattern was observed. The Moran's index resulting from the consolidation of this data showed a high 695 696 value of 2.512, with a theoretical expectation of -0.333 and a variance of 1.819. The standardized standard deviation was 1.053, with a p-value = 0.008, highly significant at the 5% level. These 697 698 results indicate a strong positive spatial autocorrelation in the relative variation data, with robust 699 evidence of systematic clusters of similar values. In practical terms, this means that areas with high relative variation tend to be close to each other, as do regions with low variation. The 700 701 statistical significance of the test and the positive variance indicate that the spatial weight matrix 702 has been properly defined and that the spatial pattern identified is not random. It can therefore be 703 concluded that the carbon values retained in the forest soil, measured by sensors and validated by 704 counter-evidence, show a coherent and structured spatial pattern. The variation between 705 measurements is within the legally accepted limit of 5%, as stipulated by Brazilian Law 706 15.042/2024, giving statistical and technical validity to the measurement methodology 707 employed.

708

709 Local Moran's index for carbon retained in the forest

In the sensed data, the values of the local Moran's index (*Ii*) were high (Table 6),
standing at 0.921 for the first two properties and 0.817 for the last two (S15 and S16 Fig.). These
values indicate strong local clustering of similar values, as predicted by the logic of the index.
The associated theoretical expectations (E[*Ii*]), which serve as a reference under the null 34

714 hypothesis of no spatial autocorrelation, were negative, ranging from -0.242 to -0.572. The 715 variances of the indexes ranged from 0.451 to 0.979, providing support for the calculation of the standardized Z statistic, whose values were between 1.34 and 1.41. Despite indicating a 716 717 consistent departure from the expected value, the respective p-values (from 0.159 to 0.179) did not reach statistical significance at the 5% level. Even so, the spatial classification revealed 718 719 cohesive groupings: High-High patterns in the first two properties and Low-Low patterns in the 720 last two. The counter-evidence showed similar behavior. The *Ii* indexes varied between 0.752 721 and 0.838, with theoretical expectations between -0.165 and -0.589 and variances between 0.136 722 and 0.997. The resulting Z-statistics remained in the range of 1.31 to 1.39, and the p-values, 723 between 0.164 and 0.189, were also not statistically significant. The spatial classification, 724 however, reaffirmed the groupings identified earlier, reinforcing the consistency of the patterns 725 detected, albeit at an exploratory level.

726 The most robust evidence of spatial autocorrelation emerged from the analysis of the 727 relative rate of change between the sensed values and their counter-evidence. The *Ii* values in 728 this approach were substantially higher, ranging from 2.353 to 2.639, far exceeding theoretical expectations (E[*Ii*] between 0.207 and 1.016). The variances remained stable (0.728 to 1.705), 729 730 and the resulting Z-statistics, between 2.325 and 2.449, showed significant deviations from the expected value under the null hypothesis. Crucially, all the associated p-values were below 0.05 731 732 (between 0.040 and 0.046), confirming the presence of statistically significant positive spatial 733 autocorrelation at the 5% level. This demonstrates the existence of well-defined local clusters, in 734 which properties with similar patterns of variation are spatially grouped, highlighting the effectiveness of this approach in revealing latent spatial structures in forest carbon data. 735

737 Discussion

738 The carbon retention values obtained were significant, with total carbon retained in forest 739 per hectare being 14.74 (tCO2e), total carbon retained in crop per hectare being 10.36 (tCO2e), Total carbon retained in forest Soil per hectare being 20.27 (tCO2e) and total carbon retained in 740 741 crop soil per hectare being 9.42 (tCO2e). These results reveal the effectiveness of the practices 742 adopted and the substantial contribution made by these properties to mitigating climate change. 743 In addition, they confirm measurements with sufficient precision to guarantee compliance with the criteria required by the legislation of the regulated carbon credit market. The methodology 744 745 developed in this research, which integrates sensors, artificial intelligence, and georeferencing, 746 makes it possible to accurately measure the values needed to sell carbon credits, strengthening 747 the sustainability of the properties and guaranteeing auditable and continuous data for 748 monitoring [21, 22].

749 The local and global Moran indexes reinforce the fact that geolocation and the 750 management carried out in specific areas directly influence the levels of carbon sequestration on 751 the properties. For both the sensed data and the counter-evidence, significant positive spatial 752 autocorrelation was observed, with the distribution of carbon retained in the forest soil showing 753 non-random patterns and well-defined spatial clusters. The application of spatial analysis based 754 on these indexes reinforces the effectiveness of the methods used to identify geographical patterns of carbon retention, contributing to the reliability of the estimates and making it possible 755 756 to robustly verify the effectiveness of management practices [23, 24]. Thus, after consolidating 757 the analyses, it can be seen that although the individual data (sensor and counter-evidence) are 758 not statistically significant in isolation, the relative rate of variation between them shows 759 consistent and statistically significant spatial groupings. This indicates that the deviations 760 between measurements maintain an organized spatial structure, which reinforces the reliability of

the sensing system as a reflector of the spatial dynamics of carbon retained in crops. This 761 762 consistency in the results allows us to conclude that, when evaluated based on the relative rate of 763 change between sensory measurements and counter-evidence, the distribution of carbon retained 764 in forest soil displays a non-random and highly structured spatial pattern. The identification of High-High clusters in the first two properties and Low-Low clusters in the last two reinforces the 765 766 reliability of the sensors in capturing real spatial variations in the distribution of carbon retained 767 in forest soil, within the 5% tolerance limits established by Brazilian Law 15.042/2024. In this 768 sense, it can be said that rural properties can become reliable sources for generating secure carbon credits, provided they adopt technologies, methodologies, and mechanisms that follow 769 770 the standards established by regulated markets.

However, as is widely observed in the current context, the legal requirements to maintain the preservation of native forests on rural properties have not been enough to guarantee the effective conservation of green areas [25, 26, 27]. Although enforcement and fines are important, they have not been entirely effective in preventing deforestation and forest degradation. In this sense, the use of remuneration mechanisms, such as carbon credits based on regulated market standards, is a promising alternative, encouraging more sustainable management, guaranteeing the preservation of forests, and promoting the recovery of degraded areas [28].

According to [14], it is argued that carbon credit project initiatives and their use in offsetting emissions represent an "authorization to pollute" and do not contribute to reducing emissions. Although this criticism is relevant and should be considered in the global debate, it does not invalidate the mechanisms when implemented with technical rigor. If linked to precise measurements, independent audits, and robust methodologies, as proposed in this research, carbon credits can represent effective instruments for the transition to a low-carbon economy. The technology developed here allows credits to be generated based on concrete evidence and

georeferenced data, rewarding real CO₂ reductions throughout the life cycle of production
systems [29].

787 Another important point addressed in this research, based on data from the World Bank [30], is that sectors such as oil and gas, steel, mining, logistics, and manufacturing account for 788 789 around 50% of the world's GDP. If these industries zeroed their emissions exclusively through 790 internal reductions, without the possibility of buying carbon credits, they would face a critical 791 situation, with around half of the global economy coming to a standstill. This analysis highlights 792 the urgent need for complementary mechanisms, such as the purchase of carbon credits from 793 projects that use methodologies such as the one proposed by this research, to ensure that 794 economic sectors can continue their operations while looking for viable ways to reduce their 795 emissions [31, 32, 33, 34]. Therefore, the results achieved in this research demonstrate that the 796 use of secure carbon credit mechanisms, backed by regulated market standards, offers a 797 transitional solution to reduce emissions while maintaining standing forests and agricultural 798 areas [35]. This approach allows companies in heavy economic sectors, which face great 799 difficulties in reducing their emissions immediately, to offset their emissions until they become 800 capable of implementing technologies for carbon reduction in a financially viable way. The proposed methodology provides a solid basis for the generation and certification of certified 801 802 carbon credits, ensuring that the transition to a low-carbon economy takes place in a gradual, 803 scalable, and sustainable manner [36, 37].

On the international stage, there is a historical inequality between the northern hemisphere, which has concentrated on the benefits of economic growth based on emissions, and the southern hemisphere, which currently has vast potential for carbon removal through forests and agricultural areas [38, 39]. Mechanisms such as the one proposed here allow for the creation of financial and environmental bridges between these regions, enabling countries to acquire removal credits generated in regions with a natural vocation for carbon sequestration. In addition to mitigating the impacts of climate change, this arrangement promotes social and economic
benefits in the regions that produce the credits, strengthening climate justice and contributing to
equity between countries at different stages of economic and technological development [40,
41].

814

815 **Conclusions**

The research reveals the capacity of rural properties, especially those with forested areas, to capture carbon from the atmosphere, as well as highlighting the importance of adopting sustainable management to maximize this potential. The use of strategies aimed at recovering degraded soils, reducing production costs, and increasing carbon removal capacity shows a new way to optimize the yield of these properties, combining production and sustainability.

When monetized through carbon credits, following the strict standards of regulated markets, rural properties become fundamental pillars for the preservation of native forests, transforming them into robust sources of carbon retention. The adoption of advanced technologies and methodologies to recover degraded areas makes it possible to simultaneously meet the growing demand for food and effectively combat greenhouse gas emissions, without the need for deforestation.

By integrating the carbon credits generated by rural properties into regulated markets, an effective mechanism is established for the preservation and recovery of forest areas. This approach has emerged as one of the most powerful solutions for mitigating the global climate crisis, placing rural properties as key players in the fight for environmental sustainability.

831

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947 Supporting information

- 948 S1 Fig. Georeferenced map of the total carbon retained in the soil of the properties' crops.
- 949 S2 Fig. Georeferenced map of the counter-evidence of the total carbon retained in the soil
- 950 of the properties' crops.

951 S3 Fig. Georeferenced map of the local Moran's index of the carbon retained in the soil of

952 the farms.

953 S4 Fig. Georeferenced map of the local Moran's index of carbon retained in the soil of the 954 farms.

955 S5 Fig. Georeferenced map of the carbon retained in the forest soil of the properties.

956 S6 Fig. Georeferenced map of the counter-evidence of the carbon retained in the forest soil

957 of the properties.

958 S7 Fig. Georeferenced map of the local Moran's index of carbon retained in the soil of the

959 forest properties.

960 S8 Fig. Georeferenced map of the local Moran's index of carbon retained in the forest soil

961 of the properties.

962 S9 Fig. Georeferenced map of the carbon retained from the properties' crops.

963 S10 Fig. Georeferenced map of the counter-evidence of retained carbon from the 964 properties' crops.

965 S11 Fig. Georeferenced map of the local Moran's index of the carbon retained in the farms'966 crops.

967 S12 Fig. Georeferenced map of the counter-evidence of the local Moran's index of the

968 carbon retained in the farms' crops.

969 S13 Fig. Georeferenced map of the retained carbon of the forest of the properties.

970 S14 Fig. Georeferenced map of the counter-evidence of the retained carbon of the forest of

971 the properties.

972 S15 Fig. Georeferenced map of the local Moran's index of the retained carbon of the forest973 of the properties.

974 S16 Fig. Georeferenced map of the local Moran's index of retained carbon in the forest of975 the properties.



Figure