

**Carbon Accounting: Group Exercise - Calculate Simplified Carbon Stock Account from Physical Account for Land Cover**

**Table 1: Physical Account for Land Cover**

	Artificial surfaces	Crops	Grassland	Tree covered area	Mangroves	Shrub covered area	Regularly flooded areas	Sparse natural vegetated areas	Terrestrial barren land	Permanent snow, glaciers and inland water bodies	Total
Opening Stock	16	7	14	23	7	19	7	6	1	0	100
Additions to Stock	3	11	0	0	0	0	0	1	0	0	15
Reductions in Stock	0	0	1	8	1	2	0	3	0	0	15
Closing Stock	19	18	13	15	6	17	7	4	1	0	100

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**Table 2: Simplified Carbon Stock Account**

	Artificial surfaces	Crops	Grassland	Tree covered area	Mangroves	Shrub covered area	Regularly flooded areas	Sparse natural vegetated areas	Terrestrial barren land	Permanent snow, glaciers and inland water bodies	Total
Carbon Stored (tonnes/ha)	5	40	10	200	800	80	300	8	0	0	
Carbon Stock (tonnes)											
<b>Opening</b>											
Increases											
Decreases											
<i>Net change</i>											
<b>Closing</b>											

Note: Opening = Opening Land Stock \* Carbon Stored

Net change = Increases - Decreases

**Instructions: (1) Multiply each value in the Physical Account for Land Cover by the corresponding value for Carbon Stored.**

**(2) Calculate net change**

**(3) Calculate totals for Opening, Increases, Decreases, Net change and Closing**

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**Table 3: Account of Ecosystem Services from Carbon Sequestration (tonnes/year)**

	Artificial surfaces	Crops	Grassland	Tree covered area	Mangroves	Shrub covered area	Regularly flooded areas	Sparse natural vegetated areas	Terrestrial barren land	glaciers and inland water bodies	Total
Carbon Sequestration (tonnes/ha/year)	1	20	2	30	100	5	40	1	0	0	
Carbon Sequestration (tonnes/year)											
<b>Opening: Carbon Sequestration</b>											
<b>Closing: Carbon Sequestration</b>											
<i>Net change</i>											

Note: Opening = Opening land area \* Carbon Sequestration

Net change = Closing - Opening

**Instructions: (1) Multiply Opening and Closing stock in the Physical Account for Land Cover by the corresponding value for Carbon Sequestration.**

**(2) Calculate Net change**

**(3) Calculate totals for Opening, Closing and Net Change**