RESEARCH ARTICLE

J Anim Sci Technol 2021;63(5):1008-1017 https://doi.org/10.5187/jast.2021.e84

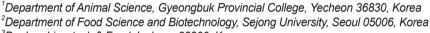


Journal of Animal Science and Technology

pISSN 2672-0191 eISSN 2055-0391

Effect of fattening period on growth performance, carcass characteristics, and economic traits of Holstein steers

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Received: Apr 7, 2021 Revised: May 21, 2021 Accepted: Jun 15, 2021

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Abstract

This study was conducted to investigate the effect of different fattening periods on the growth performance, carcass characteristics, and economic traits of Holstein steers. Sixty Holstein steers (8.0 ± 0.28 months old) with an average body weight (BW) of 231.88 ± 2.61 kg, were randomly allocated to five different fattening period treatments: 20, 21, 22, 23, and 24 months (n = 12 in each treatment group). Final BW and average daily gain (ADG) did not differ among the treatment groups during the early fattening period. At the late stage of the fattening period, the final BW of steers in the 24-month treatment group (812.84 kg) was greater (p < 0.05) than that of steers in the 20-month treatment group (750.39 kg). During the same period, steers in the 20- and 21-month treatment groups had a significantly higher (p < 0.05) ADG than those in the 22-month treatment group. The highest ADG (1.36 kg/day) was found in the 20-month treatment group (1.36), followed by the 21- (1.33 kg/day), 22- (1.22 kg/day), 23- (1.21 kg/day), and 24- (1.14 kg/day) month treatment groups. The feed conversion ratio (FCR) increased as the fattening period increased, and the FCR was 12.88% lower in the 20-month treatment group than in the 24-month treatment group. However, no significant differences were detected in back-fat thickness, loin area, marbling score, and chemical characteristics (water, crude protein, and crude fat content) among the treatment groups. The composition of fatty acids including C18:0, C18:1, saturated fatty acids, unsaturated fatty acids, and poly-unsaturated fatty acids did not differ among the experimental groups. As the fattening period increased, production costs increased, resulting in a decrease in gross income. The gross income for steers in the 24-month treatment group was 35.8% and 23.5% lower than that for steers in the 20- and 21-month treatment groups, respectively. Taken together, the best performance, including the ADG, FCR, and gross income, was obtained when the fattening program of the Holstein steers lasted 20 months.

Keywords: Holstein, Steer, Carcass characteristics, Gross income, Performance

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Competing interests

No potential conflict of interest relevant to this article was reported.

Funding sources

Not applicable.

Acknowledgements

Not applicable.

Availability of data and material

Upon reasonable request, the datasets of this study can be available from the corresponding author.

Authors' contributions

Conceptualization: Kim SI, Choi CB, Jung KK.

Data curation: Myung JH, Jo YM.
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Writing - review & editing: Kim SI, Park S.

Ethics approval and consent to participate

All experimental protocols were approved by the Institutional Animal Committee, Yeungnam University, Korea (approval #: YUH-12-0340-016).

INTRODUCTION

Hanwoo is the most consumed beef in Korea due to its superior meat quality. Holstein is mainly bred for milk production. Comparing the chemical composition of Hanwoo and Holstein beef, the crude fat content was not significantly different, but Holstein breed had a greater content of crude protein [1,2]. Although Holstein is less popular with consumers than Hanwoo, the number of Holstein being fattened is increasing because of its greater mature body weight (BW), more consistent and predictable daily gain as well as feed efficiency [1,3]. Compared to Hanwoo of the same age, Holstein has a greater BW including skeletal muscle and bone showing 1.3-1.5 kg more daily gain, but shows lower rate of intramuscular fat accumulation (marbling) in carcasses [4]. There is an increasing demand for male Holstein calves because they are cheaper and have shorter production cycle than Hanwoo steers. In 2020, 62,382 Holstein steers were sent to slaughterhouses, which is approximately 15.3% of the total number of Hanwoo steers slaughtered (405,785) [5]. However, the Holstein fattening system in Korea was recently modified with extended fattening period without considering the type of cattle or feed supplies, resulting in decreased feed efficiency and increased production costs [6]. Feeding and fattening strategies of Holstein steers then better be optimized to achieve improved growth performance and economic returns. Therefore, this study was performed to establish the optimal slaughter age by evaluating the growth performance, carcass characteristics, and profitability of Holstein steers slaughtered at different fattening periods.

MATERIALS AND METHODS

Experimental animals and design

All experimental protocols were approved by the Institutional Animal Committee of Yeungnam University, Korea (approval #: YUH-12-0340-016). Each treatment group was allotted based on animal's BW and age and the feeding period was from 387 days to 533 days at cattle farm located in Gyeongbuk province, Korea (Gunwi Chuk-Hyup). A total of 60 Holstein steers (8 months old and an average weight of 231.88 ± 2.61 kg) were randomly allotted into 5 groups with different slaughter ages of 20, 21, 22, 23, and 24 months (12 steers per group).

Experimental diets

Experimental diets were formulated by an animal feed manufacturing company located in Incheon, Korea and divided into 2 stages including fattening (-10 month) and finishing (11–24 month) periods. Rice straw was used as the forage source. The chemical composition of the experimental diets is shown in Table 1, and the formula of the feed ingredients is shown in Table 2. Feeding program including the amount of concentrate and roughage used in the experimental diets was determined by growth stage and nutrient requirements of the steers (Table 3).

Feeding management

Steers in each treatment group were placed in $5.0~\text{m} \times 10.0~\text{m}$ pens (three steers per pen), and assigned diets were administered twice per day. Steers were fed early fattening diets until they were 11 months old, and then switched to late fattening diets until slaughter. All steers had *ad libitum* access to water. Feed intake was recorded every day, and the steers were weighed every month throughout the experiment. Steers were cared for and managed according to traditional Korean farm regulations.

Table 1. Chemical composition of concentrate diets and roughage

Composition -	Conce	entrate	Roughage	SEM
Composition	Fattening	Finishing	Rice straw	SEIVI
Moisture	12.64 ± 0.15	13.10 ± 0.01	9.59 ± 0.16	0.11
Crude protein	15.90 ± 0.17	11.68 ± 0.12	3.65 ± 0.13	0.08
Crude fat	2.45 ± 0.07	3.41 ± 0.06	0.93 ± 0.01	0.03
Crude fiber	9.82 ± 0.04	10.15 ± 0.04	31.80 ± 0.20	0.09
Crude ash	4.38 ± 0.09	3.31 ± 0.07	9.43 ± 0.06	0.07
NFE	54.84 ± 0.43	58.46 ± 0.07	44.59 ± 0.44	0.31
Ca	0.45 ± 0.01	0.39 ± 0.01	0.19 ± 0.02	0.01
Р	0.37 ± 0.01	0.30 ± 0.01	0.15 ± 0.02	0.01
TDN	72.00	76.00	37.60	

NFE, nitrogen free extract; TDN, total digestible nutrient (calculated).

Table 2. Formula of concentrates

léa-sa	Concentrate (%, as-fed)					
Item	Fattening	Finishing				
Ingredient	100	100				
Corn grain	33.50	31.50				
Wheat	3.00	5.00				
Wheat bran	15.50	16.50				
Corn gluten feed	9.00	11.00				
Soybean meal	7.50	4.50				
Palm kernel meal	8.00	10.00				
Coconut meal	11.00	8.00				
Cotton seeds meal	3.50	4.50				
Molasses	5.00	5.00				
Salt dehydrated	0.50	0.50				
Limestone	1.50	1.50				
Vitamin premix ¹⁾	1.00	1.00				
Mineral premix ²⁾	1.00	1.00				

 $^{^{1)}}$ Supplied per kg concentrate feed: 13,000 U vitamin A,2500 U vitamin D₃, 15 mg vitamin E, 1 mg vitamin B₁, 0.56 mg vitamin B₂,0.5 mg vitamin B₆, 0.01 mg vitamin B₁₂, 12.5 mg vitamin niacin, 1.9mg pantothenic acid, 0.15 mg folic acid.

Carcass evaluation

At the end of the experimental period, steers were fasted for 24 h, and weighed and slaughtered at a commercial abattoir located in Daegu, Korea. Carcass characteristics were obtained after chilling for 24 h at 4°C. Carcass yield and quality were graded by meat graders using criteria provided by Livestock Quality Assessment [5].

Evaluation of carcass chemical composition

Sampling

Musculus longissimus dorsi (LD) muscles were obtained from the 12th and 13th rib sections and cooled at $0^{\circ}\text{C}-5^{\circ}\text{C}$ for laboratory analysis. Samples were trimmed and then minced using a Hanil Mini Cooking Cutter (HMC-150T, Hanil Electronics, Seoul, Korea), and stored at -80°C for cholesterol, melting point, and fatty acid composition analysis.

²⁾Supplied per kg feed: 100 mg Zn, 50 mg Fe, 100mg Mg, 50 mg Mn, 6 mg Cu, 0.6 mg Co, 3 mg I, 0.3 mg Se.

Table 3. Feeding program for Holstein steers in the experiment

Fattening phase	Age	BW	Feeding level		trate fed as-fed basis)	Roughage fed (kg/head/d, as-fed basis)	
	(mon)	(kg)	(BW, %) –	Fattening	Finishing	Rice straw	
Fattening	7	255–300	2.13	6.4		2.0	
	8	300-345	2.13	7.2		2.0	
	9	345–390	2.18	8.5		2.0	
	10	390-435	2.18	9.5		2.0	
Finishing	11	435–475	2.11		10.0	1.5	
	12	475–515	2.14		11.0	1.2	
	13	515–550	2.00		11.0	1.2	
	14	550-585	1.88		11.0	1.2	
	15	585–620	1.77		11.0	1.1	
	16	620-650	1.69		11.0	1.1	
	17	650-680	1.62		11.0	1.1	
	18	680–710	1.55		11.0	1.0	
	19	710–735	1.43		10.5	1.0	
	20	735–760	1.38		10.5	1.0	
	21	760–785	1.27		10.0	1.0	
	22	785–810	1.23		10.0	1.0	
	23	810–830	1.23		10.0	1.0	
	24	830-840	1.20		10.0	1.0	

Chemical composition

The chemical composition of meat samples, including moisture, ash, crude protein, and fat content, were analyzed according to the AOAC methodology [7]. Moisture content (%) of loin muscle samples (2 g) was measured by homogenizing and drying the samples at $105\,^{\circ}\mathrm{C}$ in an oven and measuring the weight loss during drying. Ash content was determined according to AOAC method using muffle furnace. Total lipids were analyzed using the Soxhlet extraction method. Crude protein content was measured using the Kjeldahl method. Briefly, loin samples (0.5 g) were digested at $450\,^{\circ}\mathrm{C}$ for 5 h, distilled by addition of 50% sodium hydroxide (NaOH), titrated with hydrochloric acid (HCl), and the amount of protein was calculated by multiplying the % nitrogen (N) by 6.25 [8].

Meat color

Meat color of loin sample slices including Hunter L, a^* , and b^* , was determined using a Chroma Meter (CR-200, Minolta, ToKyo, Japan). The standard color used in this study was set to Y = 94.5, x = 0.3132, and y = 0.3203 according to the manual, and three parts per sample were measured and expressed as an average value.

Cooking loss

Cooking loss was measured by calculating difference between raw sample weight and cooked sample weight. LD muscle samples that were approximately 0.5 mm thick and weighed approximately 25 g were wrapped in film and roasted in a water bath at 70° C (center temperature) for 30 min. Samples were then cooled for 1 h, and cooking loss was determined using the amount of liquid removed.

Fatty acid composition of longissimus dorsi

Fatty acids composition was measured according to previous methods with modifications [9–11]. Briefly, approximately 3 g of each sample was put in liquid nitrogen, homogenized (Polytron PT-MR-2100, Kinematica AG, Lucerne, Switzerland) with chloroform:methanol (2:1, v/v), and filtered. Extracted FAMEs were then mixed with 2 mL methanol:benzene (4:1, v/v), 200 μ L acetyl chloride, 1 mL isooctane, and 8 mL 6% potassium carbonate (K_2CO_3), and centrifuged at 1,200×g for 10 min. The supernatant was analyzed by gas chromatography (Clarus 500, Perkin Elmer, Waltham, MA, USA) equipped with a fused silica capillary column (Supleco SP-2560, 100 m × 0.25 mm). One microliter of sample was injected at the split ratio of 100:1 at 250 °C, N was used as a carrier gas, and a flame ionization detector (FID) was used to detect the signal at 270 °C. The oven temperature was set at 170 °C for 5 min, increased to 220 °C (2 °C/min), and held for 40 min.

Economic analysis

The feed costs for both concentrate and roughage used in this study were applied as the actual purchase price of the farm where the experiment was performed. The carcass selling price was computed as the average meat price based on the carcass grade during the slaughter period. Profits from by-products were also considered as economic values. Costs for purchasing the calves, expenses of bedding, medicine, utilities (water and heating), and castration were averaged based on the number of steers used in this experiment.

Statistical analysis

The Data was analyzed using the generalized linear model (GLM) procedure in SAS [12]. The differences between individual means were evaluated using Duncan's multiple-range test. The significance was considered at $p \le 0.05$.

RESULTS AND DISCUSSION

Growth performance

The growth performance of steers at different fattening periods is shown in Table 4. There was no difference in average daily gain (ADG) between groups, and BW during the early fattening period ranged from 370.82 to 381.24 kg. Final BW was highest (p < 0.05) in the 24-month fattening period group among other groups (812.84 kg). The ADG of the steers in the 20- and 21-month treatment groups were greater than that of steers in the 22-month treatment group during the late fattening period. The total weight gain increased ($\rho < 0.05$) as the fattening period increased. The average ADG of steers in the 22-month treatment group was lower than that of steers in the 20- and 21-month treatment groups, and average ADG values of steers in the 20-, 21-, 22-, 23-, and 24-month treatment groups were 1.36, 1.33, 1.22, 1.21, and 1.14 kg/day, respectively. During the fattening period, the feed conversion ratio (FCR) increased as the fattening period increased (Table 5). Steers in 20-month treatment group had a 12.88% lower FCR than those in the 24-month treatment group. Maintaining the maximum growth rate is important for increasing the feed efficiency of Holstein steers [13] because ADG begins to decrease after 20 months of age [6]. The final BWs of Holstein steers are similar with previous study [6]. Taken together, these results indicate that Holstein steers in the 20- and 21-month treatment groups had better growth performance, including greater ADG and FCR.

Carcass characteristics

Carcass weight and back fat thickness were lowest in steers in the 20-month treatment group, and

Table 4. Effect of fattening period on performance of Holstein steers

Item	20 mon	21 mon	22 mon	23 mon	24 mon	SEM	p-value ¹⁾
No. of heads	12	12	12	12	12		
BW (kg)							
Initial (8 mon)	236.13	232.32	230.52	231.12	229.32	7.40	0.1342
Fattening (11 mon)	381.24	370.56	371.02	375.85	370.82	8.39	0.1219
Finishing (20-24 mon)	750.39 ^b	773.91 ^{ab}	776.30 ^{ab}	806.39 ^{ab}	812.84ª	14.29	0.0913
Average daily gain (kg)							
Fattening phase	1.30	1.23	1.25	1.29	1.26	0.04	0.1530
Finishing phase	1.39ª	1.36ª	1.21 ^b	1.18 ^b	1.10 ^b	0.03	0.0004
Overall period	1.36ª	1.33ª	1.22 ^{ab}	1.21 ^{ab}	1.14 ^b	0.03	0.0536

¹⁾Probability of the F-test.

Table 5. Feed intake and feed conversion in Holstein steers

Itam	20 man	21 mon	22 man	23 mon	24 mon
Item	20 mon	21 111011	22 mon	23 111011	24 mon
Fattening phase					
Feed intake (kg/head/d)	8.71	8.71	8.41	8.51	8.56
Concentrate	6.88	6.93	6.44	6.45	6.44
Rice straw	1.83	1.78	1.97	2.06	2.12
Feed conversion ratio (kg/kg)	6.72	7.06	6.70	6.59	6.78
Finishing phase					
Feed intake (kg/head/d)	13.94	13.72	13.24	13.05	12.93
Concentrate	12.39	12.19	11.77	11.64	11.46
Rice straw	1.55	1.53	1.46	1.41	1.47
Feed conversion ratio (kg/kg)	10.03	10.09	10.93	11.06	11.75
Overall period					
Feed intake (kg/head/d)	12.42	12.38	12.03	11.98	11.96
Concentrate	10.79	10.78	10.44	10.42	10.34
Rice straw	1.63	1.60	1.59	1.56	1.61
Feed conversion ratio (kg/kg)	9.13	9.31	9.86	9.90	10.48

highest in steers in the 24-month group (Table 6; p < 0.05). There was no difference in loin-eye area, marbling score, meat color, fat color, nor texture between the treatment groups. In general, compared to Japanese black cattle (Wagyu), Holstein steers had greater carcass weight, and lower back fat thickness and marbling scores [14,15]. Cho et al. [16] demonstrated that 24 Holstein steers raised from 5 to 22 months had an average carcass weight of 463.6 kg, and an average marbling score of 2.1–3.6. The percent of quality grade over 1 was 16.33%, and the percent of quality grade over 2 was 74.97%–83.33%.

Physicochemical characteristics of carcass

Carcass moisture and crude protein content did not differ among the treatment groups (Table 7). The content of crude protein in LD muscle ranged from 10.78% to 11.76%, and there were no statistically significant differences between treatments. There were no significant differences in the meat color and cooking loss among the experimental groups. Holstein steers generally have a lower carcass fat content than other breeds [16]. Meat quality grade increases with higher fat content and marbling score. In contrast, moister and protein contents decreases with increasing quality

^{a,b}Means in the same row with different superscripts are significantly different (p < 0.05).

Table 6. Effect of fattening period on carcass characteristics in Holstein steers

Item	20 mon	21 mon	22 mon	23 mon	24 mon	SEM	p-value ¹⁾
Body weight							
Market wt (kg)	750.39 ^b	773.91 ^{ab}	776.30 ^{ab}	806.39 ^{ab}	812.84ª	15.01	0.0913
Cold carcass wt (kg)	414.79 ^b	434.42 ^{ab}	423.50 ^{ab}	442.92°	446.45 ^a	8.57	0.0565
Carcass percentage (%)	55.28	56.13	54.55	54.92	54.92		
Yield traits							
Backfat thickness (mm)	5.14 ^b	7.50 ^{ab}	6.71 ^{ab}	6.54 ^{ab}	7.73 ^a	0.80	0.1915
Longissimus area (cm²)	77.21	77.83	75.14	74.38	74.27	2.00	0.6249
Yield index	65.05 ^a	63.19 ^{ab}	63.59 ^{ab}	63.13 ^{ab}	62.29 ^b	0.69	0.0869
Yield grade (%)							
Α	8.33	8.33	ND	ND	ND		
В	91.67	83.34	91.67	91.67	66.67		
С	ND	8.33	8.33	8.33	33.33		
Marbling score ²⁾	2.86	2.50	2.79	2.77	2.55	0.41	0.9648
Meat color ³⁾	4.64	4.58	4.93	5.08	4.82	0.17	0.2278
Fat color ⁴⁾	2.07 ^b	2.08 ^b	2.57 ^a	2.46 ^a	2.09 ^b	0.10	0.0020
Texture ⁵⁾	1.79	1.83	1.93	2.00	1.91	0.06	0.4482
Maturity ⁶⁾	2.00	2.00	2.00	2.00	2.00	0.00	ND
Quality grade (%)							
1 ⁺	8.33	ND	8.33	ND	ND		
1	25.00	33.33	25.00	25.00	16.67		
2	50.00	41.67	41.67	58.33	66.67		
3	16.67	25.00	25.00	16.67	16.67		

¹⁾Probability of the *F*-test.

Table 7. Effect of fattening period on physicochemical characteristics of longissimus dorsi muscle in Holstein steers

Item	20 mon	21 mon	22 mon	23 mon	24 mon	SEM	<i>p</i> -value ¹⁾
Moisture (%)	66.74	66.51	66.64	66.92	67.59	0.86	0.4482
Crude fat (%)	11.34	11.76	10.86	11.53	10.78	0.94	0.1865
Crude protein (%)	20.06	20.01	20.80	20.24	20.91	0.36	0.2159
CIE value							
L*	38.02 ^{ab}	41.33 ^a	38.66 ^{ab}	40.27 ^{ab}	36.74 ^b	1.10	0.0890
a*	19.86	21.01	20.42	21.03	21.88	0.78	0.4947
b*	8.19 ^b	9.82 ^a	8.96 ^{ab}	9.78 ^a	9.18 ^{ab}	0.47	0.1431
Chroma	21.49	23.20	22.31	23.21	23.73	0.89	0.4674
Hue	22.21 ^b	25.03 ^a	23.63 ^{ab}	24.79 ^a	22.58 ^b	0.50	0.0013
Cooking loss	30.81	31.11	31.59	30.39	31.85	0.21	0.2316

¹⁾Probability of the *F*-test.

²⁾1, devoid; 9, the most abundant.

³⁾1, bright red; 7, dark red.

^{4)1,} white; 7, yellowish.

⁵⁾1, fine; 3, coarse.

^{6)1,} youthful; 9, mature.

 $^{^{}a,b}$ Means in the same row with different superscripts are significantly different (ρ < 0.05).

 $^{^{}a,b}$ Means in the same row with different superscripts are significantly different (p < 0.05).

grade [17,18]. Similarly, cooking loss decreases as crude fat content increases [19] because thermal degradation of fat protects moisture from evaporation [20].

Fatty acid composition

Major fatty acid (C14:0, C16:0, and C18:0) content in beef did not differ significantly among the treatment groups (Table 8). There were no significant differences in one of the unsaturated fatty acids, C18:1, but C18:2 content was significantly greater (p < 0.05) in beef from steers in the 24-month treatment group than in beef from steers in the 20- and 21-month treatment groups. There were no significant differences in saturated fatty acid (SFA), unsaturated fatty acid (UFA), and polyunsaturated fatty acid (PUFA) contents among the treatment groups that agreed with previous studies showing no significant differences in C18:0, SFA, UFA, and monounsaturated fatty acid (MUFA) in loin muscle samples of Holstein steers slaughtered at 18, 21, or 24 months of age [20,21]. However, other studies reported different results, showing an increase in saturated fatty acids, including C16:0 and C18:0, as the fattening period increased [22], and decreases in UFAs such as C18:1 as the quality grade increased [23,24]. This discrepancy might stem from the small effects of the fattening period on carcass quality grade found in the present study. The marbling score of Holstein steers was not affected by an increase in the fattening period from 20 to 24 months.

Economic analysis

The carcass sale price ranged from 3,844 to 3,996 thousand won (Table 9), and feed costs for

Table 8. Effect of fattening period on fatty acid of longissimus dorsi muscle in Holstein steers

Fatty acid (%)	20 mon	21 mon	22 mon	23 mon	24 mon	SEM	p-value ¹⁾
C _{14:0}	3.47	3.38	3.47	3.14	3.03	0.16	0.2565
C _{14:1}	1.19	0.98	1.14	0.90	0.89	0.12	0.4083
C _{15:0}	0.31	0.30	0.31	0.29	0.29	0.02	0.9401
C _{15:1}	0.08	0.06	0.07	0.07	0.07	0.01	0.7391
C _{16:0}	28.07	28.12	26.13	28.29	25.98	1.09	0.4300
C _{16:1}	4.70	4.32	5.07	4.34	4.47	0.26	0.3257
C _{17:0}	0.74	0.72	0.85	0.72	0.82	0.07	0.5274
C _{17:1}	0.08	0.08	0.08	0.08	0.08	0.01	0.8293
C _{18:0}	11.11	11.89	11.87	11.10	11.44	0.67	0.8547
C _{18:1}	47.39	47.25	48.07	48.00	49.29	0.81	0.4365
C _{18:2}	2.661 ^{ab}	2.47 ^b	2.57 ^{ab}	2.79 ^{ab}	3.22 ^a	0.22	0.1745
C _{18:3}	0.05 ^b	0.05 ^b	0.09 ^a	0.04 ^b	0.06 ^{ab}	0.01	0.1571
C _{20:0}	0.09	0.11	0.12	0.11	0.12	0.02	0.7967
C _{20:3}	0.05	0.13	0.13	0.08	0.13	0.03	0.4735
C _{20:4}	0.05	0.21	0.25	0.15	0.17	0.06	0.2893
SFA	43.78	44.49	42.74	43.65	41.67	1.02	0.3842
MUFA	53.43	52.70	54.43	53.38	54.81	0.92	0.5157
UFA	56.22	55.51	57.26	56.35	58.33	1.02	0.3842
M/S	1.23	1.19	1.28	1.23	1.32	0.05	0.4226
U/S	1.29	1.25	1.35	1.29	1.41	0.06	0.3888

¹⁾Probability of the F-test.

SFA, saturated fatty acid, MUFA, monounsaturated fatty acid, UFA, unsaturated fatty acid, M/S, monounsaturated fatty acid/saturated fatty acid, U/S, unsaturated fatty acid/saturated fatty acid.

^{a,b}Means in the same row with different superscripts are significantly different (p < 0.05).

Table 9. Effect of fattening period on performance on profits in Holstein steers

Item (won / head)	20 mon	21 mon	22 mon	23 mon	24 mon
Income (A)	3,857,152	3,844,466	3,875,604	3,996,319	3,871,994
Carcass sales ¹⁾	3,857,152	3,844,466	3,875,604	3,996,319	3,871,994
Operating cost (B)	2,483,795	2,595,399	2,664,585	2,765,460	2,860,556
Calves	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000
Concentrate ²⁾	1,003,010	1,082,864	1,118,962	1,189,761	1,244,074
Rice straw ³⁾	189,285	200,535	213,123	223,230	242,982
Other cost ⁴⁾	266,500	287,000	307,500	328,000	348,500
Profit (A-B)	1,373,357	1,249,067	1,231,015	1,230,859	1,011,438

¹⁾Carcass price (won/kg): A1+, 12,005; B1+, 11,300; C1+, 10,820; A1, 10,930; B1, 9,975; C1, 9,200; A2, 9,350; B2, 9,072; C2, 8,182; A3, 7,930; B3, 7,775; C3, 7,122.

concentrate and forage increased as the fattening period increased. Total operating expenses, including calf purchase expenses, feed costs, slaughter costs, and other expenses increased, but gross income per head decreased as the fattening period increased. The gross income for steers in the 24-month treatment group was 35.8% and 23.5% lower than that of the steers in the 20-and 21-month treatment groups, respectively. This decrease in total revenue for steers in the 24-month treatment group is attributed to decreased ADG compared to steers in the 20- and 21-month treatment groups.

In conclusion, slaughtering Holstein steers at the age of 20–21 months is most profitable in terms of ADG, FCR, and gross income.

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²⁾Concentrated price (won/kg): fattening, 249.7; finishing, 238.0.

³⁾Rice straw price: 300.0 won/kg.

⁴⁾Hired labor, bedding materials, electricity, transport, water service and veterinary medicine.

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