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Article Title (within 20 words without abbreviations)	Effect of fattening period on growth performance, carcass characteristics, and economic traits of Holstein steers
Running Title (within 10 words)	Relationship of fattening period and productivity of Holstein steers
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# 8 Abstract

9 This study was conducted to investigate the effect of different fattening periods on the growth performance, carcass 10 characteristics, and economic traits of Holstein steers. Sixty Holstein steers ( $8.0 \pm 0.28$  months old) with an average 11 body weight (BW) of  $231.88 \pm 2.61$  kg, were randomly allocated to five different fattening period treatments: 20, 21, 12 22, 23, and 24 months (n = 12 in each treatment group). Final BW and average daily gain (ADG) did not differ among 13 the treatment groups during the early fattening period. At the late stage of the fattening period, the final BW of steers 14 in the 24-month treatment group (812.84 kg) was greater (p < 0.05) than that of steers in the 20-month treatment group 15 (750.39 kg). During the same period, steers in the 20- and 21-month treatment groups had a significantly higher (p < 116 (0.05) ADG than those in the 22-month treatment group. The highest ADG (1.36 kg/day) was found in the 20-month 17 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) 18 month treatment groups. The feed conversion ratio (FCR) increased as the fattening period increased, and the FCR 19 was 12.88% lower in the 20-month treatment group than in the 24-month treatment group. However, no significant 20 differences were detected in back-fat thickness, loin area, marbling score, and chemical characteristics (water, crude 21 protein, and crude fat content) among the treatment groups. The composition of fatty acids including C18:0, C18:1, 22 saturated fatty acids, unsaturated fatty acids, and poly-unsaturated fatty acids did not differ among the experimental 23 groups. As the fattening period increased, production costs increased, resulting in a decrease in gross income. The 24 gross income for steers in the 24-month treatment group was 35.8% and 23.5% lower than that for steers in the 20-25 and 21-month treatment groups, respectively. Taken together, the best performance, including the ADG, FCR, and 26 gross income, was obtained when the fattening program of the Holstein steers lasted 20 months.

27

28 Keywords (3 to 6): Holstein, steer, carcass characteristics, gross income, performance

30	Introduction
31	Hanwoo is the most consumed beef in Korea due to its superior meat quality. Holstein is mainly bred for
32	milk production. Comparing the chemical composition of Hanwoo and Holstein beef, the crude fat
33	content was not significantly different, but Holstein breed had a greater content of crude protein [1, 2].
34	Although Holstein is less popular with consumers than Hanwoo, the number of Holstein being fattened is
35	increasing because of its greater mature body weight, more consistent and predictable daily gain as well
36	as feed efficiency [1, 3]. Compared to Hanwoo of the same age, Holstein has a greater body weight
37	including skeletal muscle and bone showing 1.3kg ~ 1.5kg more daily gain, but shows lower rate of
38	intramuscular fat accumulation (marbling) in carcasses [4]. There is an increasing demand for male
39	Holstein calves because they are cheaper and have shorter production cycle than Hanwoo steers. In 2020,
40	62,382 Holstein steers were sent to slaughterhouses, which is approximately 15.3% of the total number of
41	Hanwoo steers slaughtered (405,785) [5]. However, the Holstein fattening system in Korea was recently
42	modified with extended fattening period without considering the type of cattle or feed supplies, resulting
43	in decreased feed efficiency and increased production costs [6]. Feeding and fattening strategies of
44	Holstein steers then better be optimized to achieve improved growth performance and economic returns.
45	Therefore, this study was performed to establish the optimal slaughter age by evaluating the growth
46	performance, carcass characteristics, and profitability of Holstein steers slaughtered at different fattening
47	periods.
48	
49	
50	
51	Materials and Methods
52	Experimental animals and design
53	All experimental protocols were approved by the Institutional Animal Committee of Yeungnam
54	University, Korea (approval #: YUH-12-0340-016). Each treatment group was allotted based on animal's
55	body weight and age and the feeding period was from 387 days to 533 days at cattle farm located in
56	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).

59

### 60 Experimental diets

61 Experimental diets were formulated by an animal feed manufacturing company located in Incheon,

62 Korea and divided into 2 stages including fattening (~10 month) and finishing (11 ~24 month) periods.

63 Rice straw was used as the forage source. The chemical composition of the experimental diets is shown in

64 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

- 66 nutrient requirements of the steers (Table 3).
- 67

# 68 **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.

74

# 75 Carcass evaluation

76 At the end of the experimental period, steers were fasted for 24 h, and weighed and slaughtered at a

77 commercial abattoir located in Daegu, Korea. Carcass characteristics were obtained after chilling for 24 h

78 at 4 °C. Carcass yield and quality were graded by meat graders using criteria provided by Livestock

79 Quality Assessment [5].

80

81 Evaluation of carcass chemical composition

82

83 Sampling

84	Musculus longissimus dorsi (LD) muscles were obtained from the 12 <sup>th</sup> and 13 <sup>th</sup> rib sections and cooled
85	at 0-5 °C for laboratory analysis. Samples were trimmed and then minced using a Hanil Mini Cooking
86	Cutter (HMC-150T, Hanil Electronics, Seoul, Korea), and stored at -80 °C for cholesterol, melting point,
87	and fatty acid composition analysis.
88	
89	Chemical composition
90	The chemical composition of meat samples, including moisture, ash, crude protein, and fat content,
91	were analyzed according to the AOAC methodology [7]. Moisture content (%) of loin muscle samples
92	(2 g) was measured by homogenizing and drying the samples at 105 °C in an oven and measuring the
93	weight loss during drying. Ash content was determined according to AOAC method using muffle
94	furnace. Total lipids were analyzed using the Soxhlet extraction method. Crude protein content was
95	measured using the Kjeldahl method. Briefly, loin samples (0.5 g) were digested at 450 °C for 5 h,
96	distilled by addition of 50% sodium hydroxide (NaOH), titrated with hydrochloric acid (HCl), and the
97	amount of protein was calculated by multiplying the % nitrogen (N) by 6.25 [8].
98	

99 Meat color

Meat color of loin sample slices including Hunter L (lightness), a\* (redness), and b\* (yellowness), was determined using a Chroma Meter (CR-200, Minolta Corporation, LTD, 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.

104

# 105 Cooking loss

106 Cooking loss was measured by calculating difference between raw sample weight and cooked sample 107 weight. LD muscle samples that were approximately 0.5 mm thick and weighed approximately 25 g were 108 wrapped in film and roasted in a water bath at 70 °C (center temperature) for 30 min. Samples were then 109 cooled for 1 h, and cooking loss was determined using the amount of liquid removed.

#### 111 Fatty acid composition of longissimus dorsi

# 112 Fatty acids composition was measured according to previous methods with modifications [9, 10, 11]. 113 Briefly, approximately 3 g of each sample was put in liquid nitrogen, homogenized (Polytron PT-MR-114 2100, Kinematica AG, Lucerne, Switzerland) with chloroform:methanol (2:1, v/v), and filtered. Extracted 115 FAMEs were then mixed with 2 mL methanol:benzene (4:1, v/v), 200 $\mu$ L acetyl chloride, 1 mL isooctane, 116 and 8 mL 6% potassium carbonate ( $K_2CO_3$ ), and centrifuged at 1,200 x g for 10 min. The supernatant was 117 analyzed by gas chromatography (Clarus 500, Perkin Elmer, Shelton, USA) equipped with a fused silica 118 capillary column (Supleco SP-2560, $100m \times 0.25$ mm). One microliter of sample was injected at the split 119 ratio of 100:1 at 250 °C, nitrogen was used as a carrier gas, and a flame ionization detector (FID) was 120 used to detect the signal at 270 °C. The oven temperature was set at 170 °C for 5 min, increased to 220 °C 121 (2 °C/min), and held for 40 min.

122

#### 123 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.

130

#### 131 Statistical analysis

132 The Data was analyzed using the generalized linear model (GLM) procedure in SAS [12]. The 133 differences between individual means were evaluated using Duncan's multiple-range test. The 134 significance was considered at  $P \le 0.05$ .

135

136

138

# **Results and Discussion**

# 139 Growth performance

140 The growth performance of steers at different fattening periods is shown in Table 4. There was no 141 difference in average daily gain (ADG) between groups, and BW during the early fattening period ranged 142 from 370.82 to 381.24 kg. Final BW was highest (p < 0.05) in the 24-month fattening period group among 143 other groups (812.84 kg). The ADG of the steers in the 20- and 21-month treatment groups were greater 144 than that of steers in the 22-month treatment group during the late fattening period. The total weight gain 145 increased (p < 0.05) as the fattening period increased. The average ADG of steers in the 22-month treatment 146 group was lower than that of steers in the 20- and 21-month treatment groups, and average ADG values of 147 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, 148 respectively. During the fattening period, the feed conversion ratio increased as the fattening period 149 increased (Table 5). Steers in 20-month treatment group had a 12.88% lower FCR than those in the 24month treatment group. Maintaining the maximum growth rate is important for increasing the feed 150 151 efficiency of Holstein steers [13] because ADG begins to decrease after 20 months of age [6]. The final 152 BWs of Holstein steers are similar with previous study [6]. Taken together, these results indicate that 153 Holstein steers in the 20- and 21-month treatment groups had better growth performance, including greater 154 ADG and FCR.

155

#### 156 Carcass characteristics

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

#### 165 **Physicochemical characteristics of carcass**

166 Carcass moisture and crude protein content did not differ among the treatment groups (Table 7). The 167 content of crude protein in LD muscle ranged from 10.78% to 11.76%, and there were no statistically 168 significant differences between treatments. There were no significant differences in the meat color and 169 cooking loss among the experimental groups. Holstein steers generally have a lower carcass fat content 170 than other breeds [16]. Meat quality grade increases with higher fat content and marbling score. In contrast, 171 moister and protein contents decreases with increasing quality grade [17, 18]. Similarly, cooking loss 172 decreases as crude fat content increases [19] because thermal degradation of fat protects moisture from 173 evaporation [20].

174

# 175 Fatty acid composition

Major fatty acid (C14:0, C16:0, and C18:0) content in beef did not differ significantly among the 176 treatment groups (Table 8). There were no significant differences in one of the unsaturated fatty acids, 177 178 C18:1, but C18:2 content was significantly greater (p < 0.05) in beef from steers in the 24-month treatment 179 group than in beef from steers in the 20- and 21-month treatment groups. There were no significant 180 differences in SFA, UFA, and PUFA contents among the treatment groups that agreed with previous studies 181 showing no significant differences in C18:0, SFA, UFA, and MUFA in loin muscle samples of Holstein 182 steers slaughtered at 18, 21, or 24 months of age [20, 21]. However, other studies reported different results, 183 showing an increase in saturated fatty acids, including C16:0 and C18:0, as the fattening period increased 184 [22], and decreases in UFAs such as C18:1 as the quality grade increased [23, 24]. This discrepancy might 185 stem from the small effects of the fattening period on carcass quality grade found in the present study. The 186 marbling score of Holstein steers was not affected by an increase in the fattening period from 20 to 24 187 months.

188

# 189 Economic analysis

190 The carcass sale price ranged from 3,844 to 3,996 thousand won (Table 9), and feed costs for concentrate 191 and forage increased as the fattening period increased. Total operating expenses, including calf purchase

192	expenses	, feed costs, slaughter costs, and other expenses increased, but gross income per head decreased as
193	the fatter	ning period increased. The gross income for steers in the 24-month treatment group was 35.8% and
194	23.5% lo	ower than that of the steers in the 20-and 21-month treatment groups, respectively. This decrease
195	in total r	evenue for steers in the 24-month treatment group is attributed to decreased ADG compared to
196	steers in	the 20- and 21-month treatment groups.
197	In con	clusion, slaughtering Holstein steers at the age of 20-21 months is most profitable in terms of
198	ADG, FC	CR, and gross income.
199		
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Composition	Conce	ntrate	Roughage	SEM <sup>1)</sup>	
Composition	Fattening	Fattening Finishing			
Moisture	loisture $12.64 \pm 0.15^{1}$ $13.10 \pm 0.01$		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	P 0.37±0.01		0.15±0.02	0.01	
TDN <sup>2)</sup>	72.00	76.00	37.60		

273 Table 1. Chemical composition of concentrate diets and roughage

274 <sup>1)</sup> Standard error of the mean.

275 <sup>2)</sup> TDN: total digestible nutrient; calculated.

- -

tem	Concentrate		
	Fattening	Finishing	
	%, a	s-fed ———	
Ingredient			
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 <sup>1)</sup>	1.00	1.00	
Mineral premix <sup>2)</sup>	1.00	1.00	
Total	100	100	

283 Table 2. Formula of concentrates

Fattening phase	Age in	BW (kg)	Feeding level	Concent (kg/hea as-fed	rate fed d/day, basis)	Roughage fed (kg/head/day, as-fed basis)	
Ĩ	month		(BW, %)	Fattening	Finishing	Rice straw	
				—%, as-fed			
	7	255~300	2.13	6.4		2.0	
fattanina	8	300~345	2.13	7.2		2.0	
Tattening	9	345~390	2.18	8.5		2.0	
	10	390~435	2.18	9.5		2.0	
	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	$\sim$	11.0	1.2	
	15	585~620	1.77		11.0	1.1	
	16	620~650	1.69		11.0	1.1	
C' ' 1 '	17	650~680	1.62		11.0	1.1	
finishing	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	

289 Table 3. Feeding program for Holstein steers in the experiment

	Item	20 mo	21 mo	22 mo	23 mo	24 mo	SEM <sup>1)</sup>	P-value <sup>2)</sup>
	No. of heads	12	12	12	12	12		
	BW (kg)							
	Initial (8 mo)	236.13	232.32	230.52	231.12	229.32	7.40	0.1342
	Fattening (11 mo)	381.24	370.56	371.02	375.85	370.82	8.39	0.1219
	Finishing (20~24 mo)	750.39 <sup>b</sup>	773.91 <sup>ab</sup>	776.30 <sup>ab</sup>	806.39 <sup>ab</sup>	812.84 <sup>a</sup>	14.29	0.0913
	Average daily gain(kg)				$\langle \langle$			
	Fattening phase	1.30	1.23	1.25	1.29	1.26	0.04	0.1530
	Finishing phase	1.39 <sup>a</sup>	1.36 <sup>a</sup>	1.21 <sup>b</sup>	1.18 <sup>b</sup>	1.10 <sup>b</sup>	0.03	0.0004
	Overall period	1.36 <sup>a</sup>	1.33 <sup>a</sup>	1.22 <sup>ab</sup>	1.21 <sup>ab</sup>	1.14 <sup>b</sup>	0.03	0.0536
296	<sup>1)</sup> Standard error of the mean	1.	)					
297	<sup>2)</sup> Probability of the F test.							
298	<sup>a, b</sup> Means in the same row v	vith differ	ent super	scripts are	e signific	antly (P<	0.05) dif	ferent.
299								
300								
301								
302								
303								
304								
305								

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

Item	20 mo.	21 mo.	22 mo.	23 mo.	24 mo.
<fattening phase=""></fattening>					
Feed intake(kg/head/day)					
Concentrate	6.88	6.93	6.44	6.45	6.44
Rice straw	1.83	1.78	1.97	2.06	2.12
Sub-total	8.71	8.71	8.41	8.51	8.56
Feed conversion ratio, kg/kg	6.72	7.06	6.70	6.59	6.78
<finishing phase=""></finishing>			$\mathbf{X}$		
Feed intake(kg/head/day)		$\boldsymbol{\times}$			
Concentrate	12.39	12.19	11.77	11.64	11.46
Rice straw	1.55	1.53	1.46	1.41	1.47
Sub-total	13.94	13.72	13.24	13.05	12.93
Feed conversion ratio, kg/kg	10.03	10.09	10.93	11.06	11.75
Overall period					
Feed intake(kg/head/day)					
Concentrate	10.79	10.78	10.44	10.42	10.34
Rice straw	1.63	1.60	1.59	1.56	1.61
Sub-total	12.42	12.38	12.03	11.98	11.96
Feed conversion ratio, kg/kg	9.13	9.31	9.86	9.90	10.48

306 Table 5. Feed intake and feed conversion in Holstein steers

Item	20 mo.	21 mo.	22 mo.	23 mo.	24 mo.	SEM <sup>1)</sup>	P-value <sup>2)</sup>
<body weight=""></body>							
Market wt., kg	750.39 <sup>b</sup>	773.91 <sup>ab</sup>	776.30 <sup>ab</sup>	806.39 <sup>ab</sup>	812.84 <sup>a</sup>	15.01	0.0913
Cold carcass wt., kg	414.79 <sup>b</sup>	434.42 <sup>ab</sup>	423.50 <sup>ab</sup>	442.92 <sup>a</sup>	446.45 <sup>a</sup>	8.57	0.0565
Carcass percentage, %	55.28	56.13	54.55	54.92	54.92		
<yield traits=""></yield>							
Backfat thickness, mm	5.14 <sup>b</sup>	7.50 <sup>ab</sup>	6.71 <sup>ab</sup>	6.54 <sup>ab</sup>	7.73 <sup>a</sup>	0.80	0.1915
Longissimus area, cm <sup>2</sup>	77.21	77.83	75.14	74.38	74.27	2.00	0.6249
Yield index	65.05 <sup>a</sup>	63.19 <sup>ab</sup>	63.59 <sup>ab</sup>	63.13 <sup>ab</sup>	62.29 <sup>b</sup>	0.69	0.0869
Yield grade, (%)							
А	8.33	8.33	-		-		
В	91.67	83.34	91.67	91.67	66.67		
С	-	8.33	8.33	8.33	33.33		
Marbling score <sup>3)</sup>	2.86	2.50	2.79	2.77	2.55	0.41	0.9648
Meat color <sup>4)</sup>	4.64	4.58	4.93	5.08	4.82	0.17	0.2278
Fat color <sup>5)</sup>	2.07 <sup>b</sup>	2.08 <sup>b</sup>	2.57 <sup>a</sup>	2.46 <sup>a</sup>	2.09 <sup>b</sup>	0.10	0.0020
Texture <sup>6)</sup>	1.79	1.83	1.93	2.00	1.91	0.06	0.4482
Maturity <sup>7)</sup>	2.00	2.00	2.00	2.00	2.00	0.00	-
Quality grade, (%)	1.79	2.08	1.79	1.92	2.00	0.21	0.8472
1+	8.33	-	8.33	-	-		
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		

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

310 <sup>1)</sup> Standard error of the mean, <sup>2)</sup> Probability of the F test.

311 <sup>3)</sup> 9=the most abundant, 1=devoid, <sup>4)</sup> 7=dark red, 1=bright red.

312 <sup>5)</sup> 7=yellowish, 1=white, <sup>6)</sup> 3=coarse, 1=fine, <sup>7)</sup> 9=mature, 1=youthful.

313 <sup>a, b</sup> Means in the same row with different superscripts are significantly (P<0.05) different.

314	Table 7.	. Effect	of fattening	period or	physico	chemical	characteristics	of lon	gissimus
			· · · · · · · · · · · · · · · · · · ·						0

Item	20 mo.	21 mo.	22 mo.	23 mo.	24 mo.	SEM <sup>1)</sup>	P-value <sup>2)</sup>
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 <sup>3)</sup>							
L <sup>3)</sup>	38.02 <sup>ab</sup>	41.33 <sup>a</sup>	38.66 <sup>ab</sup>	40.27 <sup>ab</sup>	36.74 <sup>b</sup>	1.10	0.0890
a <sup>3)</sup>	19.86	21.01	20.42	21.03	21.88	0.78	0.4947
b <sup>3)</sup>	8.19 <sup>b</sup>	9.82 <sup>a</sup>	8.96 <sup>ab</sup>	9.78 <sup>a</sup>	9.18 <sup>ab</sup>	0.47	0.1431
chroma	21.49	23.20	22.31	23.21	23.73	0.89	0.4674
hue	22.21 <sup>b</sup>	25.03 <sup>a</sup>	23.63 <sup>ab</sup>	24.79ª	22.58 <sup>b</sup>	0.50	0.0013
Cooking loss	30.81	31.11	31.59	30.39	31.85	0.21	0.2316

316 <sup>1)</sup> Standard error of the mean.

317 <sup>2)</sup> Probability of the F test.

318 <sup>3)</sup> L=lightness, a=redness, b=yellowness.

319 <sup>a, b</sup> Means in the same row with different superscripts are significantly (P<0.05) different.

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Fatty acid, %	20 mo.	21mo.	22 mo.	23 mo.	24 mo.	SEM <sup>1)</sup>	P-value <sup>2)</sup>
C14:0	3.47	3.38	3.47	3.14	3.03	0.16	0.2565
C <sub>14:1</sub>	1.19	0.98	1.14	0.90	0.89	0.12	0.4083
C <sub>15:0</sub>	0.31	0.30	0.31	0.29	0.29	0.02	0.9401
C <sub>15:1</sub>	0.08	0.06	0.07	0.07	0.07	0.01	0.7391
C <sub>16:0</sub>	28.07	28.12	26.13	28.29	25.98	1.09	0.4300
C <sub>16:1</sub>	4.70	4.32	5.07	4.34	4.47	0.26	0.3257
C <sub>17:0</sub>	0.74	0.72	0.85	0.72	0.82	0.07	0.5274
C <sub>17:1</sub>	0.08	0.08	0.08	0.08	0.08	0.01	0.8293
C <sub>18:0</sub>	11.11	11.89	11.87	11.10	11.44	0.67	0.8547
C <sub>18:1</sub>	47.39	47.25	48.07	48.00	49.29	0.81	0.4365
C <sub>18:2</sub>	2.661 <sup>ab</sup>	2.47 <sup>b</sup>	2.57 <sup>ab</sup>	2.79 <sup>ab</sup>	3.22 <sup>a</sup>	0.22	0.1745
C <sub>18:3</sub>	0.05 <sup>b</sup>	0.05 <sup>b</sup>	0.09 <sup>a</sup>	0.04 <sup>b</sup>	0.06 <sup>ab</sup>	0.01	0.1571
C <sub>20:0</sub>	0.09	0.11	0.12	0.11	0.12	0.02	0.7967
C <sub>20:3</sub>	0.05	0.13	0.13	0.08	0.13	0.03	0.4735
C <sub>20:4</sub>	0.05	0.21	0.25	0.15	0.17	0.06	0.2893
SFA <sup>3)</sup>	43.78	44.49	42.74	43.65	41.67	1.02	0.3842
MUFA <sup>4)</sup>	53.43	52.70	54.43	53.38	54.81	0.92	0.5157
UFA <sup>5)</sup>	56.22	55.51	57.26	56.35	58.33	1.02	0.3842
$M/S^{6)}$	1.23	1.19	1.28	1.23	1.32	0.05	0.4226
$U/S^{7)}$	1.29	1.25	1.35	1.29	1.41	0.06	0.3888

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

323 <sup>1)</sup> Standard error of the mean.

324 <sup>2)</sup> Probability of the F test, <sup>3)</sup> Saturated fatty acid.

- 325 <sup>4)</sup> Monounsaturated fatty acid.
- 326 <sup>5)</sup> Unsaturated fatty acid.
- <sup>6)</sup> Monounsaturated fatty acid/Saturated fatty acid.
- 328 <sup>7)</sup> Unsaturated fatty acid/Saturated fatty acid.
- 329 <sup>a, b</sup> Means in the same row with different superscripts are significantly (P<0.05) different.

Item	20 mo.	21mo.	22 mo.	23 mo.	24 mo.				
	won / head								
Income(A)									
Carcass sales <sup>1)</sup>	3,857,152	3,844,466	3,875,604	3,996,319	3,871,994				
Total income	3,857,152	3,844,466	3,875,604	3,996,319	3,871,994				
Operating cost(B)									
Calves	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000				
Concentrate <sup>2)</sup>	1,003,010	1,082,864	1,118,962	1,189,761	1,244,074				
Rice straw <sup>3)</sup>	189,285	200,535	213,123	223,230	242,982				
Other cost <sup>4)</sup>	266,500	287,000	307,500	328,000	348,500				
Total cost	2,483,795	2,595,399	2,664,585	2,765,460	2,860,556				
	()								
Profit(A-B)	1,373,357	1,249,067	1,231,015	1,230,859	1,011,438				
<sup>1)</sup> 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)									
<sup>2)</sup> Concentrated price, wo	<sup>2)</sup> Concentrated price, won/kg(Fattening : 249.7won/kg, Finishing : 238.0won/kg)								

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

335 <sup>3)</sup> Rice straw price: 300.0won/kg

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<sup>4)</sup> Hired labor, bedding materials, electricity, transport, water service and veterinary medicine.