

17 **Abstract**

18 The objectives of this study were to develop ultrasound-derived prediction equations in
19 young bulls before slaughter to estimate carcass traits and beef sensory parameters and
20 to determine the optimum moment pre-slaughter to estimate the sensory quality of beef
21 from young bulls. Ultrasound images were measured in twenty live young bulls at 50,
22 25 and 1 days prior to slaughter. Intramuscular fat content, longissimus lumborum
23 muscle area, carcass fatness, texture and sensory analysis were measured by a trained
24 panel after slaughter. Partial least square methodology was used to find the relationship
25 between the ultrasound measurements and the dependent variables, such as carcass
26 traits, Warner-Bratzler shear force and the sensory profile. Additionally, a stepwise
27 procedure was used to select the most informative ultrasound variables in the prediction
28 equations for carcass and beef sensory traits. The results indicate that ultrasound testing
29 in the feedlot offers promising potential. Early ultrasound scan measurements were
30 useful during fattening to predict intramuscular fat content ($R^2=0.619$, $RMSE=0.44\%$,
31 50 days prior to slaughter), while ultrasound scans taken close to slaughter were useful
32 to predict kidney fat content ($R^2=0.717$, $RMSE=0.96\%$, 1 day prior to slaughter).
33 However, the prediction of sensory beef attributes was only useful for fatty flavor
34 ($R^2=0.556$, $RMSE=0.47\%$) at 1 day pre-slaughter. Thus, the prediction of fat parameters
35 using ultrasound measurements could constitute a valuable tool in the process of
36 selecting beef quality traits in young bulls before slaughter.

37

38 **Key words:** Beef, carcass prediction, grading, palatability, ultrasound

39

40 **1. Introduction**

41 Using ultrasound technology has been reported previously in cattle breeding
42 programs and for production purposes (Baker et al., 2006; Castilhos et al., 2018). The

43 application of this technology, not only on carcasses at the slaughterhouse but also on
44 live animals in farms, has already become a useful tool for beef producers, as it enables
45 them to match selection decisions to market demands.

46 Current carcass grading systems rely on straightforward visual evaluation of
47 carcass parameters. The European Beef Carcass Grading system is based on carcass
48 conformation and fatness (OJEU, 2006), while in the USA, it is focused on carcass yield
49 and intramuscular fat level, which are likely to have an impact on the sensory
50 acceptance by consumers. In addition, until now, carcass classification methods have
51 been performed after the animals are slaughtered. However, in order to slaughter
52 animals at the optimum moment and to make an early pre-slaughter classification of the
53 carcass and meat quality, methods to predict carcass characteristics and carcass quality
54 are required.

55 Among the most widely-used techniques in live animals is ultrasound (Wall et al.,
56 2004; Peña et al., 2014) combined with image analysis (Hwang et al., 1997; Cannell et
57 al. 2002), which allows for the successful prediction of carcass parameters such as
58 muscle area or back fat thickness (Hamlin et al. 1995a; 1995b). Nogalski et al. (2017)
59 reported that both selected biometric ultrasound measurements (back fat and thickness
60 of subcutaneous rump) and selected blood parameters, such as triglycerides, could be
61 used to predict intramuscular fat content with satisfactory precision and accuracy. These
62 techniques, which can be used to estimate beef marbling, can help producers to fulfill
63 industry and consumer demands (Indurain et al., 2009).

64 The ultrasound technique has also been shown to be useful in determining the
65 nutritional quality of beef. In fact, Indurain et al. (2006) reported that the ultrasound
66 readings reflect the effect of fatness on fat composition (e.g. the fatty acid profile of

67 subcutaneous fat). However, there is a lack of research to demonstrate the efficiency of
68 ultrasound in estimating beef palatability.

69 Regarding beef production, Spain has a number of local breeds characterized by
70 their high muscle growth and reduced fat content. These breeds include Pirenaica,
71 which is well suited for beef production. Pirenaica is an early maturing beef breed,
72 producing medium-muscled lean carcasses. It accounts for 1.1 % of the Spanish national
73 cattle stock and it is the most abundant breed for beef production under the European
74 Union's PGI Ternera de Navarra [Navarre Veal] Protected Geographical Indication
75 (DOUE, 2004). Pirenaica breed cattle are raised in a semi-extensive system near the
76 mountains in the Pyrenees (Northern Spain). The animals take advantage of the
77 mountain pastures in spring and summer, while they remain in the valleys during the
78 winter. Young bulls are weaned at six months and are fed in feedlots with concentrate
79 and cereal straw until slaughter at approximately twelve months of age to obtained lean
80 carcasses.

81 In this context, the main objective of this study was to develop ultrasound-derived
82 prediction equations before slaughter to estimate carcass traits and beef sensory
83 parameters in young bulls with lean carcasses.

84

85 **2. Material and methods**

86 *2.1. Pre-harvest, handling, and harvesting procedure*

87 A total of 20 yearling Pirenaica bulls under the Protected Geographical Indication
88 Ternera de Navarra were used. The young bulls were reared in a semi-extensive system
89 in the mountains until weaning. After weaning at approximately seven-eight months of
90 age, they were fed on a concentrate in a local feedlot (85% barley, 10% soybean meal,
91 3% vegetal fat and 2% minerals and vitamins), and barley straw, both ad libitum. The

92 chemical composition of the feeds corresponds to a medium-energy diet: Dry matter
93 (88.2%); Crude protein (128.5g/kg DM); Crude fiber (48.4g/kg DM); Ash (53.7g/kg
94 DM); Metabolizable energy (11.5 MJ/kg DM). The average feed consumption during
95 the young bulls' growth period (four months) was 7.9 kg/day. The animals were
96 considered as a representative sample of the market, and they are commonly slaughtered
97 in the area. The bulls were raised according to the handling conditions in the Spanish
98 rules and regulations for animal care (Directive 2010/63/EU) and slaughtered according
99 to Spanish rules and regulations for animal care (Council Regulation EC 1099/2009).
100 The research followed the official guidelines for the humane treatment, care and
101 handling of animals.

102

103 2.2. *Ultrasound data collection*

104 The live animals were weighed and two cross-sectional ultrasound images (right and
105 left side) between the 12th and 13th ribs were taken in the live animals at the feedlot, as
106 described by Wall et al. (2004) and Bergen et al. (2005). The ultrasound images were
107 measured on the skin after clipping the hair at 50, 25 and 1 days prior to slaughter, using
108 Sonovet 600-real-time ultrasound equipment (Madison Co. Ltd. Korea) equipped with a
109 linear probe (3.5 MHz, 120 x 20 mm). Mineral oil (Echoultragel; Pirrone & Co.SPA,
110 Italy) at 20-25°C was used to ensure suitable acoustic contact between the probe and the
111 skin.

112 The linear ultrasound measurements recorded on the live young bulls were:
113 intramuscular fat content or marbling (IMF), longissimus muscle depth and dorsal fat
114 thickness. The resulting two-dimensional images (longitudinal and transversal) were
115 digitalized and stored. The young bulls were scanned twice and the images evaluated
116 and interpreted by a laboratory technician at the Public University of Navarra, using the

117 Optimas 6.5 image analysis software (Media Cybernetics Inc., USA). The ultrasound
118 measurements of longissimus muscle depth selected were longitudinal and transversal
119 (UA_L and UA_T respectively), and dorsal fat thickness (UF_L), since this is a linear
120 measurement. Gray levels of the longitudinal and transversal ($UIMF_L$ and $UIMF_T$,
121 respectively), ultrasound images for intramuscular longissimus lumborum fat content
122 was measured with the gray level scale in the software, with 0 black and 150 white.

123

124 2.3. *Carcass evaluation*

125 On the day of slaughter, the young bulls were transported a distance of
126 approximately 20 km and harvested upon arrival using standard stunning and dressing
127 methods in a licensed slaughterhouse according to Council Regulation EC N°
128 1099/2009. The young bulls were slaughtered at 521 ± 51.4 kg live weight and 351 ± 15
129 days of age and yielded an average cold-carcass weight of 323 ± 33.8 kg.

130 Immediately prior to cool storage for aging, the carcasses were graded by a licensed
131 technician for fatness and conformation according to the EU beef grading system
132 (DOUE, 2008). The SEUROP conformation scale (S superior; E excellent; U very
133 good; R good; O fair; P poor) was transformed, with 1 = P- and 18 = S+. On the fat
134 cover classification scale (5 very high; 4 high; 3 average; 2 slight; 1 low), the numerical
135 transformation of standard grades were 1 = 1- and 15 = 5+. Kidney and pelvic fat (KPF)
136 was collected from the carcasses and weighed by a trained technician. Carcass fat
137 thickness (CFT) was measured at the 6th rib, taking 3/4 of the length ventrally over the
138 longissimus muscle, with a chilled stainless-steel caliber (Renand, and Fisher, 1997). In
139 addition, the longissimus lumborum area (CA) was measured with a grid.

140 Twenty-four hours post-mortem, the longissimus lumborum muscle was removed at
141 the 6-13th rib level from the left carcass side, and was transported to the Meat Science

142 Laboratory at the Public University of Navarra (Pamplona-Spain), where the meat was
143 aged in the dark for seven days at 2°C. After ageing, the muscles were cut into steaks.
144 One steak was cut for instrumental texture analysis (3.5cm thick) and another for
145 sensory analysis (2.5cm thick) from the second lumbar vertebra. The steaks were then
146 vacuum packed in polyamide/polyethylene pouches (Vaeseen Schoemarket Ind.,
147 Barcelona, Spain - film thickness of 120 µm and O₂ permeability of 1 cc/m²/24 h, CO₂
148 permeability of 3 cc/m²/24 h, and N₂ permeability of 0.5 cc/m²/24 h measured at 5 °C
149 and 75% relative humidity; water vapor transmission rate 3 g/m²/24 h at 28 °C and
150 100% RH; vicat softening point of sealing 97°C, and a dart drop strength of 1300g) and
151 stored at -20°C for subsequent analysis.

152

153 2.4. *Fat extraction*

154 At 24 h post-mortem, a steak from the longissimus lumborum muscle at the 12th
155 rib level was used to determine the intramuscular fat content. The total lipids were
156 extracted from each meat product with chloroform:methanol (2:1, v/v), according to the
157 Folch et al. (1957) method. The results were expressed as total intramuscular fat content
158 per 100g of fresh meat. Two replicates were taken per sample.

159

160 2.5. *Warner –Bratzler Shear Force*

161 The steaks for the Warner–Bratzler shear force (WBSF) test were thawed
162 overnight at 4°C. The beef fillet (3.5 cm thick) was cooked on a preheated sheet
163 previously at 180°C, turning the fillet every 4 minutes, until reaching an internal
164 temperature of 70°C (AMSA, 2016). The temperature inside the steak was controlled by
165 temperature probes and a data acquirer (thermocouple probe TB 190 and data acquirer
166 Almemo 5990-2 V5; Ahlborn mess-un Regelungstechnik GMBH, Holzkirchen,

167 Alemania). After cooling for two hours seven cores measuring 1 cm wide, 1 cm high
168 and 3 cm long were removed from the cooked steaks parallel to the longitudinal axis of
169 the muscle fibers. The Shear Force analysis was carried out using a TA-XT2i texture
170 analyzer (Stable Micro Systems, Inc., Goodming, Surrey, UK). The maximum shear
171 force (kg) was assessed with a Warner-Bratzler shearing device following the
172 methodology proposed by Beltrán (2005). The samples were then tempered at room
173 temperature. The analysis was reformed with a crosshead speed of $200 \text{ mm}\cdot\text{min}^{-1}$, 50
174 kg load cell, 40 mm distance and a calibration weight of 10 kg. The full peak shear
175 force was recorded and the maximum shear force was calculated in kg as the mean of
176 the seven measurements.

177

178 2.6. *Trained sensory panel*

179 The sensory analysis was performed by a seven-member trained descriptive panel
180 selected and trained as described by Cross et al. (1978) and Meilgaard et al. (1991). The
181 members of the descriptive panel were selected and trained as described by the ISO
182 8586–2014 (International Organization for Standardization) to evaluate the beef
183 samples. The definitions used for the different sensory attributes are listed in Gorraiz et
184 al. (2000). Juiciness, hardness, characteristic beef flavor, liver flavor and fatty flavor
185 were evaluated, using a 150 mm unstructured line scale, with a 10 mm mark from the
186 left, representing "low intensity", and another mark 10 mm from the right, representing
187 "high intensity".

188 The frozen steaks were thawed over night at 4°C , and cooked on a grill to an internal
189 temperature of 70°C measured with a TB 190 probe (data logger Almemo 5990-2 V5;
190 Ahlborn mess-un Regelungstechnik GMBH, Holzkircken, Germany). The steaks were
191 then cut into $1.5\times 2\times 1.5\text{cm}$ cubes, which were wrapped in aluminum foil with an

192 identification tag with a random three-digit code and kept in a heat-retaining container
193 or waterless food warmer before serving. The tasting took place in the sensory testing
194 room at the Meat Science Laboratory of the Public University of Navarra (Pamplona-
195 Spain) under red lighting, with controlled temperature and humidity. The tasting hall
196 meets UNE 87004 (1979) standard requirements for sensory trials. The panelists were
197 provided with slices of apple and water to cleanse their palate between samples. Each
198 panelist tasted five samples per session in a random order and each sample was assessed
199 by all seven members of the panel.

200

201 2.7. *Statistical Analyses*

202 All the data were analyzed using SPSS software (SPSS V. 25.0, SPSS Inc. USA).
203 A statistical descriptive analysis was carried out to describe the animal and carcass
204 characteristics, ultrasound readings, shear force and sensory position and dispersion
205 parameters. The effects on carcass traits of the moment when the ultrasound
206 measurements were performed were analyzed using the repeated measures GLM
207 procedure and a post hoc Fisher comparison of means test. Carcass weight was used as
208 a linear covariate. Pearson correlation coefficients were calculated to assess the
209 relationship between the ultrasound readings at three given points in the animals' life
210 (50, 25 and 1 days prior to slaughter) and the corresponding carcass and beef
211 measurements and sensory evaluation. A partial least square methodology was used to
212 find the relationship between the dependent variables (carcass traits, Warner-Bratzler
213 shear force and the sensory profile after 7 days of ageing) and the ultrasound
214 measurements. Additionally, a stepwise procedure (forward selection of variables,
215 significance criterion $P < 0.05$) was used to select the most informative ultrasound
216 variables in the prediction equations for carcass and beef sensory traits. Both the

217 dependent variables and the explanatory variables were centered and reduced. The best
 218 equations for the prediction of carcass and sensory parameters using ultrasound
 219 measurements at three pre-slaughter times were chosen.

220

221 **3. Results and discussion**

222 *3.1. Animal, carcass and beef sensory traits*

223 After weaning at around seven months, the animals entered the feedlot with an
 224 average weight of 323.7 kg. At slaughter, their average weight was 521.5 kg and
 225 average age 350.8 days (Table 1). The average stay of the animals on the feedlot was
 226 128.7 days, and the average daily weight gain during the finishing period was 1.5
 227 kg/day.

Trait	Mean	SD	Minimum	Maximum
<i>Productive measurements</i>				
Start feedlot weight (kg)	323.7	36.55	243	395
LWS (kg)	521.5	51.41	445	610
Age at Slaughter (days)	350.8	15.05	307	366
Days on feedlot	128.7	34.16	52	174
ADG (kg/day)	1.5	0.22	1.1	1.9
<i>Carcass measurements</i>				
Carcass weight (kg)	323.5	33.80	264.5	377.5
Dressing %	62.4	2.97	57.7	66.8
Conformation score ^a	9.6	0.71	8	11
Fatness score ^b	4.4	0.51	4	5
KPF (% of total carcass)	1.4	0.50	0.7	2.3
CA (cm ²)	104.4	10.95	83.8	136.7

CFT (cm)	0.2	0.06	0.1	0.5
CIMF (%)	0.8	0.21	0.7	1.0
<i>Instrumental measurements</i>				
WBSF (kg/cm ²)	5.9	0.44	2.2	8.2
<i>Sensory parameters^c</i>				
Juiciness	5.9	0.68	3.7	9.5
Hardness	7.7	0.24	5.1	10.0
Beef flavor	6.2	2.13	3.4	7.7
Liver flavor	3.8	0.01	2.5	5.2
Fatty flavor	2.8	0.71	1.7	3.7

228 SD: Standard deviation; LWS: live weight at slaughter; ADG: Average daily gain; Dressing %:
229 Dressing percentage: carcass weight*100/live weight. ^aConformation score: carcass conformation score
230 by comparison with EU beef carcass standard grades. Numerical transformation of standard grades were 1
231 = P- and 18 = S+; ^bFatness score: carcass fatness score by comparison with EU beef carcass standard
232 grades where numerical transformation of standard grades were 1 = 1- and 15 = 5+; KPF: Percentage of
233 kidney and pelvic fat to carcass weight; CA= carcass longissimus lumborum area at the 12th rib measured
234 with a grid; CFT= carcass 12th-rib fat thickness measured with a caliber; CIMF = longissimus lumborum
235 intramuscular fat content at the 12th rib; WBSF: Warner–Bratzler shear force test; ^cSensory parameters
236 measured by a trained panel using a 150-mm unstructured line scale.

237 **Table 1** Descriptive statistics for productive, carcass and beef quality traits in young bulls.

238

239 According to Albertí et al. (2005), the carcass characteristics of the young bulls used
240 in this experiment are within the standard range of continental carcasses on the
241 European market (Table 1). These carcasses are described as light carcasses compared
242 to the heavier British carcasses, as reported by Eriksson et al. (2002). The values of the
243 longissimus lumborum area and fat thickness at the 12th rib in the Pirenaica breed (mean

244 average 104.44 cm² and 0.23 cm, respectively) were in line with those reported by Peña
245 et al. (2014) in the Retinta breed and other continental beef breeds (Charolais and
246 Limousine). Moreover, the longissimus lumborum intramuscular fat content (average
247 0.85%) was in the range of light carcasses on the South European market. These
248 findings agree with those of Piedrafita et al. (2003) and Albertí et al. (2008) in calves
249 reared under the same production systems.

250 Table 1 shows the sensory attributes of the meat as determined by the trained panel.
251 From these results, the meat from these young bulls could be described as moderately
252 juicy and tender, with a not very intense beef flavor and a slight taste of liver. The
253 assessments given by the trained panel were similar to those reported in previous studies
254 (Beriaín et al., 2016), which reported Pirenaica beef as having a medium degree of
255 juiciness, tenderness, flavor and a reduced fat content.

256

257 3.2. *Ultrasound measurements*

258 Table 2 shows the measurements of the longissimus lumborum muscle area (UA_L
259 and UA_T) and UF_L obtained by means of the scans on live animals 50, 25 and 1 days
260 prior to slaughter. The scans were also used to measure gray level (UIMF_L and UIMF_T)
261 to determine the longissimus lumborum intramuscular fat content at the 12th rib (grey
262 scale 0-150). The influence of the moment the ultrasound measurements were taken on
263 differences was significant ($P < 0.05$) for UA_T. In fact, the lowest value of UA_T was
264 observed at 50 days ante-mortem, while after 25 days ante-mortem, no differences in
265 UAT measurements were observed.

	50 days ante-mortem				25 days ante-mortem				1 day ante-mortem					<i>P</i> -value
	Mean	SD	Min.	Max.	Mean	SD	Min.	Max.	Mean	SD	Min.	Max.	SEM	
UA _L (cm ²)	74.78	10.07	58.73	88.36	75.52	11.27	45.99	95.52	77.39	9.73	56.81	98.14	6.32	0.367
UA _T (cm ²)	86.28 ^a	13.24	63.41	104.16	93.62 ^b	13.12	72.84	117.47	94.88 ^b	14.36	76.15	127.30	8.52	0.008
UF _L (cm)	0.47	0.10	0.26	0.98	0.48	0.09	0.35	0.71	0.46	0.13	0.25	0.60	0.46	0.331
UIMF _L (grey level) [†]	59.72 ^a	16,81	29.42	95.03	49.72 ^b	16,78	27.62	87.97	50.80 ^b	24,52	7.53	97.71	13.90	0.038
UIMF _T (grey level) [†]	69.89 ^a	13,79	39.37	92.04	64.09 ^b	14.77	35.53	109.24	64.08 ^b	21,95	20.23	101.11	10.99	0.016

266 SD: Standard deviation; SEM: Standard error of the mean; UA_L: ultrasound of longissimus lumborum area at the 12th rib from longitudinal ultrasound measurement; UA_T:
267 ultrasound of longissimus lumborum area at the 12th rib from transversal ultrasound measurements; UF_L = ultrasound of 12th fat thickness from longitudinal ultrasound
268 measurement; UIMF_L: ultrasound of longissimus lumborum intramuscular fat content at the 12th rib from longitudinal ultrasound measurement; UIMF_T: ultrasound of
269 longissimus lumborum intramuscular fat content at the 12th rib from transversal ultrasound measurement; ns: not significant; sig: significant; ^{a,b}: Marked differences are
270 significant at *P* < 0.05 in the same line; [†]Grey level of ultrasound image scale 0-150.

271 **Table 2** Least mean squares and fisher-test means for ultrasound data collected in young bulls at 50, 25- and 1-days ante-mortem.

272 The longissimus lumborum area at the 12th rib measured with a grid (104.44 cm²;
273 Table 1) was greater than that predicted by the *in vivo* ultrasound images (which ranged
274 from 74.78 to 94.88cm²; Table 2). This is in line with findings published by Bergen et
275 al. (2005), who reported a tendency for the ultrasound measurements of the loin area to
276 be lower than the final carcass values. In contrast, Greiner et al. (2003) stated that *in*
277 *vivo* ultrasound measuring techniques can overestimate carcass loin areas by between
278 3.31 and 6.76 cm² in young bulls with low musculature. On the other hand, Smith et al.
279 (1990) reported that the CA of bulls with a longissimus lumborum area around 104 cm²
280 was generally underpredicted, whereas in cattle with a longissimus lumborum area
281 lower than 85 cm², it was usually overpredicted. The fact that the cited authors
282 performed their measurements on carcasses with a longissimus lumborum area of
283 approximately 80 cm², while the Spanish cattle used in this study had bigger muscles
284 and therefore a larger loin area (> 100 cm²), might, at least partially, explain the greater
285 differences found in the present study.

286 The UFL means across the scanning time are presented in Table 2. The mean values
287 across the scanning time (0.47 cm) were in the range of those reported by Peña et al.
288 (2014) in a long scanning period from 212 days ante-mortem for continental breeds
289 such as Retinta, Charolais and Limousine, reared under similar conditions to the
290 Pirenaica breed. No variations in the average UFL values between the first and the last
291 scans were observed ($P>0.05$). The range of UFL values for carcass back fat thickness
292 observed by ultrasound (from 0.46 to 0.48 cm; Table 2) was greater than carcass 12th-rib
293 fat thickness measured with a caliber (0.23 cm; Table 1). These results are in agreement
294 with findings by Bergen et al. (2005) who found that the *in vivo* ultrasound values were
295 higher than carcass measurements when the differences were >0.5 cm. In fact, Peña et

296 al. (2014) showed an overestimation of ± 0.2 cm in 98.9% of the bulls' UFL vs CFT in
297 young bulls of continental breeds.

298 In contrast, Greiner et al. (2003) and Baker et al. (2006) found an underestimation
299 of UFL values in young bulls when the back fat thickness was greater (0.7 cm).
300 According to Waldner al. (1992), an improvement in the accuracy of the relationship
301 between ultrasound and carcass measurements during the animals' maturing period up
302 to 16 months can be observed. Perkins et al. (1992a) stated that the accuracy of the
303 ultrasound measurements of back fat thickness is highly dependent on the degree of rib
304 fatness during the animals' growth. On the one hand, the misinterpretation of this
305 accuracy could occur in fatter cattle, in contrast to the improved interpretation in lighter
306 carcasses. In the present study, in 60% of the animals, the differences between the last
307 UFL measurement and CFT were < 0.2 cm. This accuracy is greater than that recorded
308 by May et al. (2000) in fatter young bulls. This result may be explained because the
309 animals used in the present research were lean and had a very thin layer of back fat
310 (Perkins et al., 1992b; Charagu et al., 2000).

311 Ultrasound grey level for the three pre-harvest periods was used to compare
312 intramuscular fat content in beef during the growth period (Table 2). A significant
313 decrease in the grey level in longitudinal and transversal images (around 15%) was
314 observed between the first and last scans. No significant differences in grey levels were
315 observed ($P > 0.05$) during the last scanning period (between 25 and 1-days ante-
316 mortem). This finding was in agreement with Albrecht et al. (2006), who observed a
317 relative decrease in intramuscular fat in young bulls during the fattening period up to
318 the age of twelve months in Angus steers and a marked increase in intramuscular fat
319 deposition from 12 to 14 months of age. However, Yang et al. (2006) affirmed that
320 there was no clear relationship between intramuscular fat content and body weight in

321 young bulls from lean breeds. In fact, Albrecht et al. (2006) reported that the connective
 322 tissue in the muscle is often present in strong cords which are not streaked with fat, and
 323 the highest UIM_F observed in the early scans of young bulls could be attributed to the
 324 relative abundance of connective tissue in the muscle, which is likely to be confused
 325 with fat during ultrasound image processing.

326

327 3.3. Correlations between ultrasound measurements and carcass traits

328 The Pearson correlation coefficients between *in vivo* ultrasound readings (UA_L,
 329 UA_T, UF_L, UIMF_L and UIMF_T) taken at 50, 25 and 1 days before slaughter and the
 330 values of carcass and beef parameters are presented in Tables 3 and 4, respectively. In
 331 overall terms, the ultrasound measurements taken in young bulls before slaughter
 332 correlated with some carcass parameters (Table 3), while few significant correlations
 333 with beef traits were observed (Table 4).

334

Ultrasound measurements ^b	Ante- mortem scan day	Carcass weight	Conformation score ^a	Fatness score ^a	KPF ^a	CA ^a	CFT ^a	CIMF ^a
UA _L	50	0.452	0.490*	-0.228	-0.425*	0.473*	-0.117	-0.533*
	25	0.203	0.511*	-0.111	-0.477*	0.377	-0.420	-0.451*
	1	0.160	0.520*	-0.084	-0.464*	0.560*	-0.268	-0.491*
UA _T	50	0.386	0.485*	-0.174	-0.529*	0.445	-0.273	-0.616*
	25	0.459*	0.703*	-0.315	-0.635*	0.614*	-0.472*	-0.288
	1	0.511*	0.738*	-0.389	-0.574*	0.398	-0.558*	-0.139
	50	-0.223	-0.091	0.270	-0.054	-0.241	0.330	-0.012

UF _L	25	-0.372	-0.080	0.232	-0.153	0.019	0.068	0.215
	1	-0.074	-0.047	0.293	-0.116	0.434	-0.021	-0.417
	50	-0.193	-0.263	-0.042	0.247	-0.159	0.073	0.302
UIMF _L	25	-0.578*	-0.540*	0.575	0.444*	-0.111	-0.123	0.324
	1	-0.413	-0.435	0.420	0.529*	-0.263	0.328	0.538*
	50	0.029	0.037	-0.189	0.636*	0.010	-0.072	0.535*
UIMF _T	25	-0.536*	-0.441	0.439	0.556*	-0.319	0.107	0.468*
	1	-0.491*	-0.542*	0.383	0.718*	-0.394	0.457*	0.462*

335 ^aText caption, see Table 1; ^bText caption, see Table 2; *: $P < 0.05$.

336 **Table 3** Pearson coefficients of correlation between carcass and ultrasound measurements at
337 different scan days before slaughter.

338

339 Carcass weight was positively correlated with UA_T, but negatively with
340 ultrasound measurements for fat traits (UF_L, UIMF_L and UIMF_T) in most scans (Table
341 3). The significant correlations between a series of ultrasound carcass measurements
342 and carcass weight were high, with values over 0.459. These findings were in agreement
343 with those described by Peña et al. (2014) between slaughter weight and a series of
344 ultrasound measurements in the muscle area ($r=0.503$), or the intramuscular fat
345 percentage ($r=-0.335$) in young bulls of Retinta, Charolais and Limousine breeds.

346 In general, the correlations between ultrasound measurements for muscle traits
347 (UA_L and UA_T) were positively related to carcass conformation and CA measured in the
348 carcass, while negative correlations were observed between UA_L or UA_T and fat traits
349 of the carcass (KPF, CFT and CIMF). The strongest significant relationships ($r = 0.485$ –
350 0.738) were observed between the ultrasound measurements of longissimus lumborum

351 area, at the three pre-harvest times, and the conformation score. In fact, the correlation
352 tended to increase with the duration of the fattening phase. The role of longissimus
353 muscle area for predicting carcass yield has proved to be controversial (Wall et al.,
354 2004). Numerous studies have tested its usefulness in predicting cuttability; May et al.
355 (2000) and Realini et al. (2001) correlated rib eye area both to sub-primal cut yields and
356 the weights of the major primals (r-value between 0.64 and 0.45). However, Crews et al.
357 (2002) and Wall et al. (2004) stated that the USDA yield grade is not heavily influenced
358 by the longissimus lumborum area. Hodgson et al. (1992) and Tait et al. (2005) showed
359 that the loin eye area had a low correlation coefficient with retail yield.

360 The UA_L readings at 50, 25 and 1-days ante-mortem correlated negatively with
361 the percentage of KFT and CIMF. The highest correlations between muscular
362 ultrasound scans (UA_L and UA_T) and intramuscular fat content ($r=-0.533$ and -0.616 ,
363 respectively) were observed at early scanning times. Wall et al. (2004) obtained
364 regression coefficients ranging between 0.44 and 0.42 for back fat and 0.47 for the
365 degree of marbling estimates from UA_L . The cited authors found no significant
366 improvement in estimates from scans taken closer to the day of slaughter, but it should
367 be noted that the scans were taken between 2 and 3.5 months prior to animal slaughter.
368 Renand and Fisher (1997) noted that if the back-fat estimates from ultrasound
369 measurements for a population showed a standard deviation of more than 3 mm, the
370 coefficients of correlation between the final and ultrasound values can reach 0.6, while
371 for a SD of less than 2 mm, they barely reach 0.3.

372 The ultrasound longissimus muscle depth reading (UA_L and UA_T) also appears to
373 be correlated, albeit negatively, with various carcass fatness measurements, such as the
374 degree of marbling and the KPF score (Table 3), revealing an inverse relationship
375 between muscular development and final fatness (Mendizabal et al., 1999; Alberti et al.,

376 2005). The range of back fat thickness in Pirenaica calves (Table 1) was between 0.1
377 and 0.45 cm, with a mean value of 0.23 cm and a standard deviation of 0.08 cm, while
378 40% of the UF_L estimates deviated by more than 0.25cm from CFT.

379 The grey level value of a scan depends on tissue composition and therefore on the
380 degree of marbling in the muscle. In general, positive correlations between ultrasound
381 intramuscular fat content (UIMFL and UIMFT) and fat trait were observed in the
382 carcasses. In fact, significant correlations at all scanning times were observed between
383 UIMFT and carcass traits, such as KPF or CIMF. The correlation increased significantly
384 between the first and last scans for UIMFT and KPF, while the correlation between
385 UIMFT and CIMF decreased from the first to the last scans (Table 3). These results are
386 not in agreement with Wall et al. (2004), who reported no changes in the correlations
387 between marbling and ultrasound scans made 100 days before slaughter to preslaughter
388 in fattened bulls from the Angus, Simmental, Red Angus and Charolais breeds.

389

390 3.4. *Correlations between ultrasound measurements and beef quality traits*

391 Table 4 shows the Pearson coefficients of correlation between the measurements
392 obtained from the *in vivo* scans (UA_L, UA_T, UF_L, UIMF_L and UIMF_T) taken 50, 25 and
393 1 days prior to slaughter, the Warner-Braztler shear force scores and the sensory
394 parameters of the meat as evaluated by a trained panel. Fatty flavor was the only
395 sensory parameter with significant coefficients of correlation with the ultrasound area
396 (UA_L) and ultrasound intramuscular fat (UIMF_T) readings. Fatty flavor correlated
397 negatively with the *in vivo* UA_L readings taken 50, 25 and 1 days prior to slaughter, and
398 UA_T at 50 days ante-mortem ($r=-0.616$). Fatty flavor was correlated positively with
399 UIMF_T at the three measurement times and only with UIMF_L at 1 day prior to slaughter

400 (r=0.538; $P < 0.05$). Correlations between fatty flavor and UA_L or UIMF_T decreased
 401 constantly from 50 days before slaughter to the pre-slaughter scans.

402

Ultrasound measurement ^a	Ante-mortem scan day	WBSF	Juiciness	Hardness	Beef flavor	Liver flavor	Fatty flavor
UA _L	50	0.233	0.023	0.106	0.025	-0.337	-0.533*
	25	-0.247	0.081	-0.235	0.311	-0.225	-0.451*
	1	-0.096	-0.060	-0.175	0.105	0.060	-0.491*
UA _T	50	-0.002	0.101	-0.081	0.211	-0.186	-0.616*
	25	0.018	0.204	-0.176	0.046	0.036	-0.288
	1	0.034	-0.047	-0.050	0.107	-0.096	-0.139
UF _L	50	-0.308	-0.304	0.280	0.421	-0.324	-0.012
	25	-0.365	-0.031	-0.065	0.361	-0.062	0.215
	1	0.055	-0.253	-0.238	-0.130	-0.040	-0.417
UIMF _L	50	0.077	-0.131	0.328	-0.119	0.243	0.302
	25	-0.335	0.011	-0.236	-0.107	0.307	0.324
	1	0.041	-0.061	0.256	0.049	0.177	0.538*
UIMF _T	50	0.152	0.148	0.142	-0.161	0.361	0.535*
	25	-0.162	-0.009	-0.099	0.034	0.259	0.468*
	1	0.098	-0.057	0.186	0.090	0.260	0.462*

403

^aText caption, see Table 2; WBSF: Warner–Bratzler shear force test; *: $P < 0.05$.

404

Table 4 Pearson coefficients of correlation between beef quality traits and ultrasound

405

measurements at different scanning days before slaughter.

406

407

408 3.5. *Prediction equations*

409 With the practical aim of saving time and costs, we identified the best moment for
410 scanning to obtain an acceptable prediction. As regards the estimation of the beef
411 parameters, the best significant equations ($P < 0.05$ and $R^2 > 0.5$) to predict the percentage
412 of kidney and pelvic fat, intramuscular fat content, carcass conformation, carcass fatness
413 and the fatty flavor of the meat are shown in Table 5. The results of the regression
414 equations included the scores obtained from the in vivo ultrasound scans taken 50, 25
415 and 1 days prior to slaughter. The best prediction equations for KPF and carcass fatness
416 score were at 1 day prior to slaughter, while those for conformation carcass were
417 obtained at 25 days prior to slaughter. The most favorable prediction of intramuscular
418 fat content was 50 days prior to slaughter, since at this time the ultrasound measurement
419 was more stable than that performed one day before the animals were slaughtered. This
420 observation can be seen in Table 2 in which the ranges of dispersion between minimum
421 and maximum observed in the gray levels in UIMFL and UIMFT were higher when the
422 measurements were made one day before slaughtering of the calves than those observed
423 when the ultrasound measurements were carried out 50 days before the animals were
424 slaughtered. This finding suggests that better carcass parameter estimates result from
425 scans taken in the last month prior to slaughter, but not necessarily the day before
426 harvest.

427

Dependent Variables ^{*, a}	Best ante-mortem scan day ^b	R ²	P-value	RMSE	Best prediction equations ^b
KPF (%)	1	0.717	0.002	0.962	$KPF (\%) = -5.27 - 4.16E^{-2} * UA_{L1} + 4.80E^{-2} * UA_{T1} + 0.60 * UF_{L1} - 2.91E^{-2} * UIMF_{L1} + 0.11 * UIMF_{T1}$
CIMF (%)	50	0.619	0.011	0.436	$IMF (\%) = 0.96 - 5.39E^{-3} * UA_{L50} - 1.47E^{-2} * UA_{T50} + 0.29 * UF_{L50} - 1.51E^{-2} * UIMF_{L50} + 4.37E^{-2} * UIMF_{T50}$
Conformation score	25	0.738	0.001	0.556	$Conformation\ score = 5.0 - 1.60E^{-2} * UA_{L25} + 0.06 * UA_{T25} + 0.14 * UF_{L25} - 4.18E^{-2} * UIMF_{L25} + 0.02 * UIMF_{T25}$
Fatness score	1	0.550	0.031	0.395	$Fatness\ score = 1.40 + 9.11E^{-3} * UA_{L1} - 1.29E^{-3} * UA_{T1} + 0.27 * UF_{L1} + 6.42E^{-3} * UIMF_{L1} + 0.01 * UIMF_{T1}$
Fatty flavor	1	0.556	0.029	0.470	$Fatty\ flavor = 2.89 - 4.02E^{-2} * UA_{L1} + 2.47E^{-2} * UA_{T1} - 4.26E^{-2} * UF_{L1} + 9.16E^{-3} * UIMF_{L1} + 6.45E^{-3} * UIMF_{T1}$

428

*Only significant regression equations ($P < 0.05$ and $R^2 > 0.5$) are shown.

429

^aText caption, see Table 1; ^bText caption, see Table 2; RMSE: Root mean square error.

430

431

Table 5 Best prediction equations for young bull carcass characteristics and beef quality traits from ultrasound readings at 50, 25 and 1-days ante-mortem.

432 The regression coefficients (R^2) for the fat content in carcass and beef (KPF, CIMF
433 and fatness score) were higher than 0.5 ($R^2=0.717$, 0.619 and 0.550 respectively) as
434 reported also by Wall et al. (2004). The best prediction of the percentage of pelvic and
435 kidney fat containing UA_L , UA_T , UF_L , $UIMF_L$ and $UIMF_T$ was observed at 1 day prior
436 to slaughter. All independent variables accounted for 71.7% of the variation in KPF.

437 The R^2 values for the regression equations to estimate CIMF were in line with Aass
438 et al. (2009) and Castilhos et al. (2018), who indicated that ultrasound constitute an
439 accurate method for predicting in vivo intramuscular fat content in lean breeds. In fact,
440 in this study, the R^2 values were higher ($R^2= 0.619$) than those reported by Chambaz et
441 al. (2003) ($R^2 = 0.420$), but in agreement with the ones reported by Aass et al. (2009)
442 ($R^2 = 0.670$) in lean beef. It can be therefore considered that in lean breeds,
443 intramuscular fat can be predicted early in young bulls because intramuscular fat depot
444 is a late-maturing tissue and changes cannot be expected at an early slaughter age.

445 With reference to sensorial variables, the best prediction equation for fatty flavor of
446 beef ($R^2=0.556$; $P=0.029$) was obtained 1 day before slaughter. In accordance with
447 Table 4, fatty flavor can be predicted from in vivo scans, using the combination of all
448 the ultrasound measurements from the scan taken 1 day prior to slaughter, including a
449 combination of UA_L , UA_T , UF_L , $UIMF_L$ and $UIMF_T$ measurements, which account for
450 56% of the variation in the fatty flavor of beef from young bulls.

451 In early scans, fat content could determine fatty flavor, while difficulties in
452 predicting sensory parameters related to muscle development at different scanning times
453 can be observed. A higher intramuscular fat content should increase oiliness, which
454 plays a role in increased juiciness and causes meat to be perceived as more tender, as
455 noted by Savell and Cross (1988). In addition, fat tissue is the main depot for the
456 precursors of the volatile compounds produced when cooking beef, through Maillard's

457 browning reaction and the oxidation of lipids (Mottram, 1998). The fat content in
 458 muscle correlates significantly with aroma intensity (Savell and Cross 1988), so that
 459 pleasant-tasting beef will tend to be fattier, with a higher degree of marbling (Berry et
 460 al., 1980). In fact, there is some controversy over the fat percentage in muscle required
 461 to achieve the optimal flavor intensity: Denoyelle (1995) defended a minimum of 4% of
 462 fat in muscle, whereas Savell and Cross (1988) lowered the percentage to 3%. However,
 463 Spanish beef is characterized by a low fatness level and marketed carcasses show less
 464 than 3-4% intramuscular fat in the longissimus lumborum muscle (Indurain et al.,
 465 2006). The animals used in the current study had a low percentage of intramuscular fat
 466 in the longissimus lumborum muscle (0.85 % of fresh meat) and, even at this low
 467 percentage, fatness would seem to have a positive impact on beef palatability. As in the
 468 estimation of the KPF and fatness scores, the best scans for predicting fatty flavor
 469 sensory quality are taken just prior to slaughter, although the best prediction of
 470 intramuscular fat could be proposed early.

471 Table 6 shows the best ultrasound variables to contribute to an acceptable prediction
 472 of carcass and beef parameters in young bulls from the Pirenaica breed. To predict KPF,
 473 the conformation and fatness score from two ultrasound measurement scans accounted
 474 for the highest variation, while for all the other parameters, only one ultrasound
 475 measurement accounted for the highest variation.

476

Dependent variables ^{*,a}	Independent variables ^b	R ²	P-value	RMSE
KPF (kg)	UIMF _{T1} ; UF _{L1}	0.621	<0.001	1.010
CA (cm ²)	UA _{T25}	0.408	0.002	11.134
CFT (cm)	UIMF _{T1}	0.210	0.042	0.078
CIMF (%)	-UA _{T50}	0.306	0.011	0.519
Conformation score	UA _{T25} ; -UIMF _{L25}	0.689	< 0.001	0.550

Fatness score	UIMF _{L1} ; UF _{L1}	0.462	0.005	0.390
WBSF (kg/cm ²)	-UF _{L25}	0.225	0.035	1.394
Fatty flavor	UIMF _{L1}	0.279	0.017	0.529

477 *Only significant variables ($P<0.05$) are showing.

478 ^aText caption, see Table 1; ^bText caption, see Table 2; Represented values scan at 50, 25 and 1-days
479 before slaughter; RMSE: Root mead square error.

480 **Table 6** Regression to predict young bull carcass and beef quality traits corresponding to the
481 selected ultrasound measurements.

482 To predict KPF, CFT, carcass conformation, carcass fatness, WBSF and fatty
483 flavor, ultrasound measurements from fat are the main requirements. However, to
484 predict CA, CIMF and carcass conformation, what is needed is mainly ultrasound
485 measurements from the muscular area (UA).

486 In general, the best ultrasound measurement to determinate fat traits (KPF, CFT,
487 fatness score and fatty flavor) were determined close to slaughter (1 day pre-slaughter),
488 while the best scan time to determine CA, conformation and intramuscular fat content
489 was a longer time before slaughter. In KPF prediction, the contribution of
490 measurements related to fat content at an early pre-slaughter time (UIMF_T and UF_L)
491 were positive ($R^2=0.621$; $P<0.001$). In CFT, the contribution of UIMF_T prediction was
492 positive too ($R^2=0.210$; $P<0.042$). In the case of carcass fatness prediction, UIMF_L and
493 UF_L both contributed positively ($R^2=0.462$; $P<0.005$). The contribution of UIMF_L to
494 predict fatty flavor in beef at 1 day pre-slaughter of the young bulls was positive
495 ($R^2=0.279$; $P<0.017$) (Table 6). At 25 days pre-slaughter, the contribution of UAT was
496 positive ($R^2=0.408$; $P<0.002$) to predict the longissimus lumborum area. To predict
497 carcass conformation, UAT (positively) and UIMFL (negatively) both contributed to
498 explaining the best prediction equation ($R^2=0.689$; $P<0.001$). As regards the prediction
499 of WBSF, the UFL measurement at 25 days pre-slaughter contributed to explaining

500 negatively 22.5% of the variation in beef tenderness. In intramuscular fat content
501 prediction, the negative contribution of the UA_T measurement at 50 days pre-slaughter
502 was the main factor ($R^2=0.306$; $P<0.011$). This measurement, which evaluates the
503 animals' muscle development, should be taken at 50 days prior to slaughter, when the
504 animals are starting the fattening period to predict beef fat content. To provide a clearer
505 picture of the data, Figure 1 shows the charts involving all the correlations between the
506 components and explanatory and dependent variables at 50, 25 and 1-days ante mortem.
507 Increasing the distance of the biplot points to the center of the graph indicates greater
508 correlation between the components and explanatory and dependent variables.

514 In general, the R^2 values for the best ultrasound measurements to determine the
515 sensory parameters of beef were low (range $R^2= 0.089$ to 0.279 ; data not shown in
516 table) in reference to carcass parameters (Figure 1). Only the significant variable
517 regression to predict young bull sensorial quality traits corresponding to the selected
518 ultrasound measurements for fatty flavor was observed.

519

520 **4. Conclusions**

521

522 While it is possible to use ultrasound to predict carcass traits in young bulls of
523 lean breeds, ultrasound testing to predict pre-slaughter sensory beef parameters is not
524 common. In order to predict intramuscular fat content in young bulls from lean cattle
525 breeds, early ultrasound scans of the longissimus lumborum area measurement are
526 recommended during fattening. However, to predict kidney and subcutaneous fat
527 depots, ultrasound scans taken close to slaughter including intramuscular fat content and
528 measurement of fat thickness are recommended. The only sensory variables which
529 showed a relationship with the ultrasound measurements performed on the live animals
530 at different times during the fattening of the young bulls were those related to the fat
531 content in meat from young bulls of the Pirenaica breed. In this context, it is advisable
532 to predict the fatty flavor of beef ultrasound scan of intramuscular fat measurement
533 close to moment when the young bulls are slaughtered. However, further studies with
534 other fatness bovine breeds would be needed to determine the validity of the use of
535 ultrasound to predict the sensory fat parameters of bovine meat.

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539

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17 **Abstract**

18 The objectives of this study were to develop ultrasound-derived prediction equations in
19 young bulls before slaughter to estimate carcass traits and beef sensory parameters and
20 to determine the optimum moment pre-slaughter to estimate the sensory quality of beef
21 from young bulls. Ultrasound images were measured in twenty live young bulls at 50,
22 25 and 1 days prior to slaughter. Intramuscular fat content, longissimus lumborum
23 muscle area, carcass fatness, texture and sensory analysis were measured by a trained
24 panel after slaughter. Partial least square methodology was used to find the relationship
25 between the ultrasound measurements and the dependent variables, such as carcass
26 traits, Warner-Bratzler shear force and the sensory profile. Additionally, a stepwise
27 procedure was used to select the most informative ultrasound variables in the prediction
28 equations for carcass and beef sensory traits. The results indicate that ultrasound testing
29 in the feedlot offers promising potential. Early ultrasound scan measurements were
30 useful during fattening to predict intramuscular fat content ($R^2=0.619$, $RMSE=0.44\%$,
31 50 days prior to slaughter), while ultrasound scans taken close to slaughter were useful
32 to predict kidney fat content ($R^2=0.717$, $RMSE=0.96\%$, 1 day prior to slaughter).
33 However, the prediction of sensory beef attributes was only useful for fatty flavor
34 ($R^2=0.556$, $RMSE=0.47\%$) at 1 day pre-slaughter. Thus, the prediction of fat parameters
35 using ultrasound measurements could constitute a valuable tool in the process of
36 selecting beef quality traits in young bulls before slaughter.

37

38 **Key words:** Beef, carcass prediction, grading, palatability, ultrasound

39

40 **1. Introduction**

41 Using ultrasound technology has been reported previously in cattle breeding
42 programs and for production purposes (Baker et al., 2006; Castilhos et al., 2018). The

43 application of this technology, not only on carcasses at the slaughterhouse but also on
44 live animals in farms, has already become a useful tool for beef producers, as it enables
45 them to match selection decisions to market demands.

46 Current carcass grading systems rely on straightforward visual evaluation of
47 carcass parameters. The European Beef Carcass Grading system is based on carcass
48 conformation and fatness (OJEU, 2006), while in the USA, it is focused on carcass yield
49 and intramuscular fat level, which are likely to have an impact on the sensory
50 acceptance by consumers. In addition, until now, carcass classification methods have
51 been performed after the animals are slaughtered. However, in order to slaughter
52 animals at the optimum moment and to make an early pre-slaughter classification of the
53 carcass and meat quality, methods to predict carcass characteristics and carcass quality
54 are required.

55 Among the most widely-used techniques in live animals is ultrasound (Wall et al.,
56 2004; Peña et al., 2014) combined with image analysis (Hwang et al., 1997; Cannell et
57 al. 2002), which allows for the successful prediction of carcass parameters such as
58 muscle area or back fat thickness (Hamlin et al. 1995a; 1995b). Nogalski et al. (2017)
59 reported that both selected biometric ultrasound measurements (back fat and thickness
60 of subcutaneous rump) and selected blood parameters, such as triglycerides, could be
61 used to predict intramuscular fat content with satisfactory precision and accuracy. These
62 techniques, which can be used to estimate beef marbling, can help producers to fulfill
63 industry and consumer demands (Indurain et al., 2009).

64 The ultrasound technique has also been shown to be useful in determining the
65 nutritional quality of beef. In fact, Indurain et al. (2006) reported that the ultrasound
66 readings reflect the effect of fatness on fat composition (e.g. the fatty acid profile of

67 subcutaneous fat). However, there is a lack of research to demonstrate the efficiency of
68 ultrasound in estimating beef palatability.

69 Regarding beef production, Spain has a number of local breeds characterized by
70 their high muscle growth and reduced fat content. These breeds include Pirenaica,
71 which is well suited for beef production. Pirenaica is an early maturing beef breed,
72 producing medium-muscled lean carcasses. It accounts for 1.1 % of the Spanish national
73 cattle stock and it is the most abundant breed for beef production under the European
74 Union's PGI Ternera de Navarra [Navarre Veal] Protected Geographical Indication
75 (DOUE, 2004). Pirenaica breed cattle are raised in a semi-extensive system near the
76 mountains in the Pyrenees (Northern Spain). The animals take advantage of the
77 mountain pastures in spring and summer, while they remain in the valleys during the
78 winter. Young bulls are weaned at six months and are fed in feedlots with concentrate
79 and cereal straw until slaughter at approximately twelve months of age to obtained lean
80 carcasses.

81 In this context, the main objective of this study was to develop ultrasound-derived
82 prediction equations before slaughter to estimate carcass traits and beef sensory
83 parameters in young bulls with lean carcasses.

84

85 **2. Material and methods**

86 2.1. *Pre-harvest, handling, and harvesting procedure*

87 A total of 20 yearling Pirenaica bulls under the Protected Geographical Indication
88 Ternera de Navarra were used. The young bulls were reared in a semi-extensive system
89 in the mountains until weaning. After weaning at approximately seven-eight months of
90 age, they were fed on a concentrate in a local feedlot (85% barley, 10% soybean meal,
91 3% vegetal fat and 2% minerals and vitamins), and barley straw, both ad libitum. The

92 chemical composition of the feeds corresponds to a medium-energy diet: Dry matter
93 (88.2%); Crude protein (128.5g/kg DM); Crude fiber (48.4g/kg DM); Ash (53.7g/kg
94 DM); Metabolizable energy (11.5 MJ/kg DM). The average feed consumption during
95 the young bulls' growth period (four months) was 7.9 kg/day. The animals were
96 considered as a representative sample of the market, and they are commonly slaughtered
97 in the area. The bulls were raised according to the handling conditions in the Spanish
98 rules and regulations for animal care (Directive 2010/63/EU) and slaughtered according
99 to Spanish rules and regulations for animal care (Council Regulation EC 1099/2009).
100 The research followed the official guidelines for the humane treatment, care and
101 handling of animals.

102

103 2.2. *Ultrasound data collection*

104 The live animals were weighed and two cross-sectional ultrasound images (right and
105 left side) between the 12th and 13th ribs were taken in the live animals at the feedlot, as
106 described by Wall et al. (2004) and Bergen et al. (2005). The ultrasound images were
107 measured on the skin after clipping the hair at 50, 25 and 1 days prior to slaughter, using
108 Sonovet 600-real-time ultrasound equipment (Madison Co. Ltd. Korea) equipped with a
109 linear probe (3.5 MHz, 120 x 20 mm). Mineral oil (Echoultragel; Pirrone & Co.SPA,
110 Italy) at 20-25°C was used to ensure suitable acoustic contact between the probe and the
111 skin.

112 The linear ultrasound measurements recorded on the live young bulls were:
113 intramuscular fat content or marbling (IMF), longissimus muscle depth and dorsal fat
114 thickness. The resulting two-dimensional images (longitudinal and transversal) were
115 digitalized and stored. The young bulls were scanned twice and the images evaluated
116 and interpreted by a laboratory technician at the Public University of Navarra, using the

117 Optimas 6.5 image analysis software (Media Cybernetics Inc., USA). The ultrasound
118 measurements of longissimus muscle depth selected were longitudinal and transversal
119 (UA_L and UA_T respectively), and dorsal fat thickness (UF_L), since this is a linear
120 measurement. Gray levels of the longitudinal and transversal ($UIMF_L$ and $UIMF_T$,
121 respectively), ultrasound images for intramuscular longissimus lumborum fat content
122 was measured with the gray level scale in the software, with 0 black and 150 white.

123

124 2.3. *Carcass evaluation*

125 On the day of slaughter, the young bulls were transported a distance of
126 approximately 20 km and harvested upon arrival using standard stunning and dressing
127 methods in a licensed slaughterhouse according to Council Regulation EC N°
128 1099/2009. The young bulls were slaughtered at 521 ± 51.4 kg live weight and 351 ± 15
129 days of age and yielded an average cold-carcass weight of 323 ± 33.8 kg.

130 Immediately prior to cool storage for aging, the carcasses were graded by a licensed
131 technician for fatness and conformation according to the EU beef grading system
132 (DOUE, 2008). The SEUROP conformation scale (S superior; E excellent; U very
133 good; R good; O fair; P poor) was transformed, with 1 = P- and 18 = S+. On the fat
134 cover classification scale (5 very high; 4 high; 3 average; 2 slight; 1 low), the numerical
135 transformation of standard grades were 1 = 1- and 15 = 5+. Kidney and pelvic fat (KPF)
136 was collected from the carcasses and weighed by a trained technician. Carcass fat
137 thickness (CFT) was measured at the 6th rib, taking 3/4 of the length ventrally over the
138 longissimus muscle, with a chilled stainless-steel caliber (Renand, and Fisher, 1997). In
139 addition, the longissimus lumborum area (CA) was measured with a grid.

140 Twenty-four hours post-mortem, the longissimus lumborum muscle was removed at
141 the 6-13th rib level from the left carcass side, and was transported to the Meat Science

142 Laboratory at the Public University of Navarra (Pamplona-Spain), where the meat was
143 aged in the dark for seven days at 2°C. After ageing, the muscles were cut into steaks.
144 One steak was cut for instrumental texture analysis (3.5cm thick) and another for
145 sensory analysis (2.5cm thick) from the second lumbar vertebra. The steaks were then
146 vacuum packed in polyamide/polyethylene pouches (Vaeseen Schoemarket Ind.,
147 Barcelona, Spain - film thickness of 120 µm and O₂ permeability of 1 cc/m²/24 h, CO₂
148 permeability of 3 cc/m²/24 h, and N₂ permeability of 0.5 cc/m²/24 h measured at 5 °C
149 and 75% relative humidity; water vapor transmission rate 3 g/m²/24 h at 28 °C and
150 100% RH; vicat softening point of sealing 97°C, and a dart drop strength of 1300g) and
151 stored at -20°C for subsequent analysis.

152

153 2.4. *Fat extraction*

154 At 24 h post-mortem, a steak from the longissimus lumborum muscle at the 12th
155 rib level was used to determine the intramuscular fat content. The total lipids were
156 extracted from each meat product with chloroform:methanol (2:1, v/v), according to the
157 Folch et al. (1957) method. The results were expressed as total intramuscular fat content
158 per 100g of fresh meat. Two replicates were taken per sample.

159

160 2.5. *Warner –Bratzler Shear Force*

161 The steaks for the Warner–Bratzler shear force (WBSF) test were thawed
162 overnight at 4°C. The beef fillet (3.5 cm thick) was cooked on a preheated sheet
163 previously at 180°C, turning the fillet every 4 minutes, until reaching an internal
164 temperature of 70°C (AMSA, 2016). The temperature inside the steak was controlled by
165 temperature probes and a data acquirer (thermocouple probe TB 190 and data acquirer
166 Almemo 5990-2 V5; Ahlborn mess-un Regelungstechnik GMBH, Holzkirchen,

167 Alemania). After cooling for two hours seven cores measuring 1 cm wide, 1 cm high
168 and 3 cm long were removed from the cooked steaks parallel to the longitudinal axis of
169 the muscle fibers. The Shear Force analysis was carried out using a TA-XT2i texture
170 analyzer (Stable Micro Systems, Inc., Goodming, Surrey, UK). The maximum shear
171 force (kg) was assessed with a Warner-Bratzler shearing device following the
172 methodology proposed by Beltrán (2005). The samples were then tempered at room
173 temperature. The analysis was reformed with a crosshead speed of $200 \text{ mm}\cdot\text{min}^{-1}$, 50
174 kg load cell, 40 mm distance and a calibration weight of 10 kg. The full peak shear
175 force was recorded and the maximum shear force was calculated in kg as the mean of
176 the seven measurements.

177

178 2.6. *Trained sensory panel*

179 The sensory analysis was performed by a seven-member trained descriptive panel
180 selected and trained as described by Cross et al. (1978) and Meilgaard et al. (1991). The
181 members of the descriptive panel were selected and trained as described by the ISO
182 8586–2014 (International Organization for Standardization) to evaluate the beef
183 samples. The definitions used for the different sensory attributes are listed in Gorraiz et
184 al. (2000). Juiciness, hardness, characteristic beef flavor, liver flavor and fatty flavor
185 were evaluated, using a 150 mm unstructured line scale, with a 10 mm mark from the
186 left, representing "low intensity", and another mark 10 mm from the right, representing
187 "high intensity".

188 The frozen steaks were thawed over night at 4°C , and cooked on a grill to an internal
189 temperature of 70°C measured with a TB 190 probe (data logger Almemo 5990-2 V5;
190 Ahlborn mess-un Regelungstechnik GMBH, Holzkirchen, Germany). The steaks were
191 then cut into $1.5\times 2\times 1.5\text{cm}$ cubes, which were wrapped in aluminum foil with an

192 identification tag with a random three-digit code and kept in a heat-retaining container
193 or waterless food warmer before serving. The tasting took place in the sensory testing
194 room at the Meat Science Laboratory of the Public University of Navarra (Pamplona-
195 Spain) under red lighting, with controlled temperature and humidity. The tasting hall
196 meets UNE 87004 (1979) standard requirements for sensory trials. The panelists were
197 provided with slices of apple and water to cleanse their palate between samples. Each
198 panelist tasted five samples per session in a random order and each sample was assessed
199 by all seven members of the panel.

200

201 2.7. *Statistical Analyses*

202 All the data were analyzed using SPSS software (SPSS V. 25.0, SPSS Inc. USA).
203 A statistical descriptive analysis was carried out to describe the animal and carcass
204 characteristics, ultrasound readings, shear force and sensory position and dispersion
205 parameters. The effects on carcass traits of the moment when the ultrasound
206 measurements were performed were analyzed using the repeated measures GLM
207 procedure and a post hoc Fisher comparison of means test. Carcass weight was used as
208 a linear covariate. Pearson correlation coefficients were calculated to assess the
209 relationship between the ultrasound readings at three given points in the animals' life
210 (50, 25 and 1 days prior to slaughter) and the corresponding carcass and beef
211 measurements and sensory evaluation. A partial least square methodology was used to
212 find the relationship between the dependent variables (carcass traits, Warner-Bratzler
213 shear force and the sensory profile after 7 days of ageing) and the ultrasound
214 measurements. Additionally, a stepwise procedure (forward selection of variables,
215 significance criterion $P < 0.05$) was used to select the most informative ultrasound
216 variables in the prediction equations for carcass and beef sensory traits. Both the

217 dependent variables and the explanatory variables were centered and reduced. The best
 218 equations for the prediction of carcass and sensory parameters using ultrasound
 219 measurements at three pre-slaughter times were chosen.

220

221 **3. Results and discussion**

222 *3.1. Animal, carcass and beef sensory traits*

223 After weaning at around seven months, the animals entered the feedlot with an
 224 average weight of 323.7 kg. At slaughter, their average weight was 521.5 kg and
 225 average age 350.8 days (Table 1). The average stay of the animals on the feedlot was
 226 128.7 days, and the average daily weight gain during the finishing period was 1.5
 227 kg/day.

Trait	Mean	SD	Minimum	Maximum
<i>Productive measurements</i>				
Start feedlot weight (kg)	323.7	36.55	243	395
LWS (kg)	521.5	51.41	445	610
Age at Slaughter (days)	350.8	15.05	307	366
Days on feedlot	128.7	34.16	52	174
ADG (kg/day)	1.5	0.22	1.1	1.9
<i>Carcass measurements</i>				
Carcass weight (kg)	323.5	33.80	264.5	377.5
Dressing %	62.4	2.97	57.7	66.8
Conformation score ^a	9.6	0.71	8	11
Fatness score ^b	4.4	0.51	4	5
KPF (% of total carcass)	1.4	0.50	0.7	2.3
CA (cm ²)	104.4	10.95	83.8	136.7

CFT (cm)	0.2	0.06	0.1	0.5
CIMF (%)	0.8	0.21	0.7	1.0
<i>Instrumental measurements</i>				
WBSF (kg/cm ²)	5.9	0.44	2.2	8.2
<i>Sensory parameters^c</i>				
Juiciness	5.9	0.68	3.7	9.5
Hardness	7.7	0.24	5.1	10.0
Beef flavor	6.2	2.13	3.4	7.7
Liver flavor	3.8	0.01	2.5	5.2
Fatty flavor	2.8	0.71	1.7	3.7

228 SD: Standard deviation; LWS: live weight at slaughter; ADG: Average daily gain; Dressing %:
229 Dressing percentage: carcass weight*100/live weight. ^aConformation score: carcass conformation score
230 by comparison with EU beef carcass standard grades. Numerical transformation of standard grades were 1
231 = P- and 18 = S+; ^bFatness score: carcass fatness score by comparison with EU beef carcass standard
232 grades where numerical transformation of standard grades were 1 = 1- and 15 = 5+; KPF: Percentage of
233 kidney and pelvic fat to carcass weight; CA= carcass longissimus lumborum area at the 12th rib measured
234 with a grid; CFT= carcass 12th-rib fat thickness measured with a caliber; CIMF = longissimus lumborum
235 intramuscular fat content at the 12th rib; WBSF: Warner–Bratzler shear force test; ^cSensory parameters
236 measured by a trained panel using a 150-mm unstructured line scale.

237 **Table 1** Descriptive statistics for productive, carcass and beef quality traits in young bulls.

238

239 According to Albertí et al. (2005), the carcass characteristics of the young bulls used
240 in this experiment are within the standard range of continental carcasses on the
241 European market (Table 1). These carcasses are described as light carcasses compared
242 to the heavier British carcasses, as reported by Eriksson et al. (2002). The values of the
243 longissimus lumborum area and fat thickness at the 12th rib in the Pirenaica breed (mean

244 average 104.44 cm² and 0.23 cm, respectively) were in line with those reported by Peña
245 et al. (2014) in the Retinta breed and other continental beef breeds (Charolais and
246 Limousine). Moreover, the longissimus lumborum intramuscular fat content (average
247 0.85%) was in the range of light carcasses on the South European market. These
248 findings agree with those of Piedrafita et al. (2003) and Albertí et al. (2008) in calves
249 reared under the same production systems.

250 Table 1 shows the sensory attributes of the meat as determined by the trained panel.
251 From these results, the meat from these young bulls could be described as moderately
252 juicy and tender, with a not very intense beef flavor and a slight taste of liver. The
253 assessments given by the trained panel were similar to those reported in previous studies
254 (Beriaín et al., 2016), which reported Pirenaica beef as having a medium degree of
255 juiciness, tenderness, flavor and a reduced fat content.

256

257 3.2. *Ultrasound measurements*

258 Table 2 shows the measurements of the longissimus lumborum muscle area (UA_L
259 and UA_T) and UF_L obtained by means of the scans on live animals 50, 25 and 1 days
260 prior to slaughter. The scans were also used to measure gray level (UIMF_L and UIMF_T)
261 to determine the longissimus lumborum intramuscular fat content at the 12th rib (grey
262 scale 0-150). The influence of the moment the ultrasound measurements were taken on
263 differences was significant ($P < 0.05$) for UA_T. In fact, the lowest value of UA_T was
264 observed at 50 days ante-mortem, while after 25 days ante-mortem, no differences in
265 UAT measurements were observed.

	50 days ante-mortem				25 days ante-mortem				1 day ante-mortem					<i>P</i> -value
	Mean	SD	Min.	Max.	Mean	SD	Min.	Max.	Mean	SD	Min.	Max.	SEM	
UA _L (cm ²)	74.78	10.07	58.73	88.36	75.52	11.27	45.99	95.52	77.39	9.73	56.81	98.14	6.32	0.367
UA _T (cm ²)	86.28 ^a	13.24	63.41	104.16	93.62 ^b	13.12	72.84	117.47	94.88 ^b	14.36	76.15	127.30	8.52	0.008
UF _L (cm)	0.47	0.10	0.26	0.98	0.48	0.09	0.35	0.71	0.46	0.13	0.25	0.60	0.46	0.331
UIMF _L (grey level) [†]	59.72 ^a	16,81	29.42	95.03	49.72 ^b	16,78	27.62	87.97	50.80 ^b	24,52	7.53	97.71	13.90	0.038
UIMF _T (grey level) [†]	69.89 ^a	13,79	39.37	92.04	64.09 ^b	14.77	35.53	109.24	64.08 ^b	21,95	20.23	101.11	10.99	0.016

266 SD: Standard deviation; SEM: Standard error of the mean; UA_L: ultrasound of longissimus lumborum area at the 12th rib from longitudinal ultrasound measurement; UA_T:
267 ultrasound of longissimus lumborum area at the 12th rib from transversal ultrasound measurements; UF_L = ultrasound of 12th fat thickness from longitudinal ultrasound
268 measurement; UIMF_L: ultrasound of longissimus lumborum intramuscular fat content at the 12th rib from longitudinal ultrasound measurement; UIMF_T: ultrasound of
269 longissimus lumborum intramuscular fat content at the 12th rib from transversal ultrasound measurement; ns: not significant; sig: significant; ^{a,b}: Marked differences are
270 significant at *P* < 0.05 in the same line; [†]Grey level of ultrasound image scale 0-150.

271 **Table 2** Least mean squares and fisher-test means for ultrasound data collected in young bulls at 50, 25- and 1-days ante-mortem.

272 The longissimus lumborum area at the 12th rib measured with a grid (104.44 cm²;
273 Table 1) was greater than that predicted by the *in vivo* ultrasound images (which ranged
274 from 74.78 to 94.88cm²; Table 2). This is in line with findings published by Bergen et
275 al. (2005), who reported a tendency for the ultrasound measurements of the loin area to
276 be lower than the final carcass values. In contrast, Greiner et al. (2003) stated that *in*
277 *vivo* ultrasound measuring techniques can overestimate carcass loin areas by between
278 3.31 and 6.76 cm² in young bulls with low musculature. On the other hand, Smith et al.
279 (1990) reported that the CA of bulls with a longissimus lumborum area around 104 cm²
280 was generally underpredicted, whereas in cattle with a longissimus lumborum area
281 lower than 85 cm², it was usually overpredicted. The fact that the cited authors
282 performed their measurements on carcasses with a longissimus lumborum area of
283 approximately 80 cm², while the Spanish cattle used in this study had bigger muscles
284 and therefore a larger loin area (> 100 cm²), might, at least partially, explain the greater
285 differences found in the present study.

286 The UFL means across the scanning time are presented in Table 2. The mean values
287 across the scanning time (0.47 cm) were in the range of those reported by Peña et al.
288 (2014) in a long scanning period from 212 days ante-mortem for continental breeds
289 such as Retinta, Charolais and Limousine, reared under similar conditions to the
290 Pirenaica breed. No variations in the average UFL values between the first and the last
291 scans were observed ($P>0.05$). The range of UFL values for carcass back fat thickness
292 observed by ultrasound (from 0.46 to 0.48 cm; Table 2) was greater than carcass 12th-rib
293 fat thickness measured with a caliber (0.23 cm; Table 1). These results are in agreement
294 with findings by Bergen et al. (2005) who found that the *in vivo* ultrasound values were
295 higher than carcass measurements when the differences were >0.5 cm. In fact, Peña et

296 al. (2014) showed an overestimation of ± 0.2 cm in 98.9% of the bulls' UFL vs CFT in
297 young bulls of continental breeds.

298 In contrast, Greiner et al. (2003) and Baker et al. (2006) found an underestimation
299 of UFL values in young bulls when the back fat thickness was greater (0.7 cm).
300 According to Waldner al. (1992), an improvement in the accuracy of the relationship
301 between ultrasound and carcass measurements during the animals' maturing period up
302 to 16 months can be observed. Perkins et al. (1992a) stated that the accuracy of the
303 ultrasound measurements of back fat thickness is highly dependent on the degree of rib
304 fatness during the animals' growth. On the one hand, the misinterpretation of this
305 accuracy could occur in fatter cattle, in contrast to the improved interpretation in lighter
306 carcasses. In the present study, in 60% of the animals, the differences between the last
307 UFL measurement and CFT were < 0.2 cm. This accuracy is greater than that recorded
308 by May et al. (2000) in fatter young bulls. This result may be explained because the
309 animals used in the present research were lean and had a very thin layer of back fat
310 (Perkins et al., 1992b; Charagu et al., 2000).

311 Ultrasound grey level for the three pre-harvest periods was used to compare
312 intramuscular fat content in beef during the growth period (Table 2). A significant
313 decrease in the grey level in longitudinal and transversal images (around 15%) was
314 observed between the first and last scans. No significant differences in grey levels were
315 observed ($P > 0.05$) during the last scanning period (between 25 and 1-days ante-
316 mortem). This finding was in agreement with Albrecht et al. (2006), who observed a
317 relative decrease in intramuscular fat in young bulls during the fattening period up to
318 the age of twelve months in Angus steers and a marked increase in intramuscular fat
319 deposition from 12 to 14 months of age. However, Yang et al. (2006) affirmed that
320 there was no clear relationship between intramuscular fat content and body weight in

321 young bulls from lean breeds. In fact, Albrecht et al. (2006) reported that the connective
 322 tissue in the muscle is often present in strong cords which are not streaked with fat, and
 323 the highest UIM_F observed in the early scans of young bulls could be attributed to the
 324 relative abundance of connective tissue in the muscle, which is likely to be confused
 325 with fat during ultrasound image processing.

326

327 3.3. Correlations between ultrasound measurements and carcass traits

328 The Pearson correlation coefficients between *in vivo* ultrasound readings (UA_L,
 329 UA_T, UF_L, UIM_{F_L} and UIM_{F_T}) taken at 50, 25 and 1 days before slaughter and the
 330 values of carcass and beef parameters are presented in Tables 3 and 4, respectively. In
 331 overall terms, the ultrasound measurements taken in young bulls before slaughter
 332 correlated with some carcass parameters (Table 3), while few significant correlations
 333 with beef traits were observed (Table 4).

334

Ultrasound measurements ^b	Ante-mortem scan day	Carcass weight	Conformation score ^a	Fatness score ^a	KPF ^a	CA ^a	CFT ^a	CIMF ^a
UA _L	50	0.452	0.490*	-0.228	-0.425*	0.473*	-0.117	-0.533*
	25	0.203	0.511*	-0.111	-0.477*	0.377	-0.420	-0.451*
	1	0.160	0.520*	-0.084	-0.464*	0.560*	-0.268	-0.491*
UA _T	50	0.386	0.485*	-0.174	-0.529*	0.445	-0.273	-0.616*
	25	0.459*	0.703*	-0.315	-0.635*	0.614*	-0.472*	-0.288
	1	0.511*	0.738*	-0.389	-0.574*	0.398	-0.558*	-0.139
	50	-0.223	-0.091	0.270	-0.054	-0.241	0.330	-0.012

UF _L	25	-0.372	-0.080	0.232	-0.153	0.019	0.068	0.215
	1	-0.074	-0.047	0.293	-0.116	0.434	-0.021	-0.417
	50	-0.193	-0.263	-0.042	0.247	-0.159	0.073	0.302
UIMF _L	25	-0.578*	-0.540*	0.575	0.444*	-0.111	-0.123	0.324
	1	-0.413	-0.435	0.420	0.529*	-0.263	0.328	0.538*
	50	0.029	0.037	-0.189	0.636*	0.010	-0.072	0.535*
UIMF _T	25	-0.536*	-0.441	0.439	0.556*	-0.319	0.107	0.468*
	1	-0.491*	-0.542*	0.383	0.718*	-0.394	0.457*	0.462*

335 ^aText caption, see Table 1; ^bText caption, see Table 2; *: $P < 0.05$.

336 **Table 3** Pearson coefficients of correlation between carcass and ultrasound measurements at
337 different scan days before slaughter.

338

339 Carcass weight was positively correlated with UA_T, but negatively with
340 ultrasound measurements for fat traits (UF_L, UIMF_L and UIMF_T) in most scans (Table
341 3). The significant correlations between a series of ultrasound carcass measurements
342 and carcass weight were high, with values over 0.459. These findings were in agreement
343 with those described by Peña et al. (2014) between slaughter weight and a series of
344 ultrasound measurements in the muscle area ($r=0.503$), or the intramuscular fat
345 percentage ($r=-0.335$) in young bulls of Retinta, Charolais and Limousine breeds.

346 In general, the correlations between ultrasound measurements for muscle traits
347 (UA_L and UA_T) were positively related to carcass conformation and CA measured in the
348 carcass, while negative correlations were observed between UA_L or UA_T and fat traits
349 of the carcass (KPF, CFT and CIMF). The strongest significant relationships ($r = 0.485$ –
350 0.738) were observed between the ultrasound measurements of longissimus lumborum

351 area, at the three pre-harvest times, and the conformation score. In fact, the correlation
352 tended to increase with the duration of the fattening phase. The role of longissimus
353 muscle area for predicting carcass yield has proved to be controversial (Wall et al.,
354 2004). Numerous studies have tested its usefulness in predicting cuttability; May et al.
355 (2000) and Realini et al. (2001) correlated rib eye area both to sub-primal cut yields and
356 the weights of the major primals (r-value between 0.64 and 0.45). However, Crews et al.
357 (2002) and Wall et al. (2004) stated that the USDA yield grade is not heavily influenced
358 by the longissimus lumborum area. Hodgson et al. (1992) and Tait et al. (2005) showed
359 that the loin eye area had a low correlation coefficient with retail yield.

360 The UA_L readings at 50, 25 and 1-days ante-mortem correlated negatively with
361 the percentage of KFT and CIMF. The highest correlations between muscular
362 ultrasound scans (UA_L and UA_T) and intramuscular fat content ($r=-0.533$ and -0.616 ,
363 respectively) were observed at early scanning times. Wall et al. (2004) obtained
364 regression coefficients ranging between 0.44 and 0.42 for back fat and 0.47 for the
365 degree of marbling estimates from UA_L . The cited authors found no significant
366 improvement in estimates from scans taken closer to the day of slaughter, but it should
367 be noted that the scans were taken between 2 and 3.5 months prior to animal slaughter.
368 Renand and Fisher (1997) noted that if the back-fat estimates from ultrasound
369 measurements for a population showed a standard deviation of more than 3 mm, the
370 coefficients of correlation between the final and ultrasound values can reach 0.6, while
371 for a SD of less than 2 mm, they barely reach 0.3.

372 The ultrasound longissimus muscle depth reading (UA_L and UA_T) also appears to
373 be correlated, albeit negatively, with various carcass fatness measurements, such as the
374 degree of marbling and the KPF score (Table 3), revealing an inverse relationship
375 between muscular development and final fatness (Mendizabal et al., 1999; Alberti et al.,

376 2005). The range of back fat thickness in Pirenaica calves (Table 1) was between 0.1
377 and 0.45 cm, with a mean value of 0.23 cm and a standard deviation of 0.08 cm, while
378 40% of the UF_L estimates deviated by more than 0.25cm from CFT.

379 The grey level value of a scan depends on tissue composition and therefore on the
380 degree of marbling in the muscle. In general, positive correlations between ultrasound
381 intramuscular fat content (UIMFL and UIMFT) and fat trait were observed in the
382 carcasses. In fact, significant correlations at all scanning times were observed between
383 UIMFT and carcass traits, such as KPF or CIMF. The correlation increased significantly
384 between the first and last scans for UIMFT and KPF, while the correlation between
385 UIMFT and CIMF decreased from the first to the last scans (Table 3). These results are
386 not in agreement with Wall et al. (2004), who reported no changes in the correlations
387 between marbling and ultrasound scans made 100 days before slaughter to preslaughter
388 in fattened bulls from the Angus, Simmental, Red Angus and Charolais breeds.

389

390 3.4. *Correlations between ultrasound measurements and beef quality traits*

391 Table 4 shows the Pearson coefficients of correlation between the measurements
392 obtained from the *in vivo* scans (UA_L, UA_T, UF_L, UIMF_L and UIMF_T) taken 50, 25 and
393 1 days prior to slaughter, the Warner-Braztler shear force scores and the sensory
394 parameters of the meat as evaluated by a trained panel. Fatty flavor was the only
395 sensory parameter with significant coefficients of correlation with the ultrasound area
396 (UA_L) and ultrasound intramuscular fat (UIMF_T) readings. Fatty flavor correlated
397 negatively with the *in vivo* UA_L readings taken 50, 25 and 1 days prior to slaughter, and
398 UA_T at 50 days ante-mortem ($r=-0.616$). Fatty flavor was correlated positively with
399 UIMF_T at the three measurement times and only with UIMF_L at 1 day prior to slaughter

400 (r=0.538; $P < 0.05$). Correlations between fatty flavor and UA_L or UIMF_T decreased
 401 constantly from 50 days before slaughter to the pre-slaughter scans.

402

Ultrasound measurement ^a	Ante-mortem scan day	WBSF	Juiciness	Hardness	Beef flavor	Liver flavor	Fatty flavor
UA _L	50	0.233	0.023	0.106	0.025	-0.337	-0.533*
	25	-0.247	0.081	-0.235	0.311	-0.225	-0.451*
	1	-0.096	-0.060	-0.175	0.105	0.060	-0.491*
UA _T	50	-0.002	0.101	-0.081	0.211	-0.186	-0.616*
	25	0.018	0.204	-0.176	0.046	0.036	-0.288
	1	0.034	-0.047	-0.050	0.107	-0.096	-0.139
UF _L	50	-0.308	-0.304	0.280	0.421	-0.324	-0.012
	25	-0.365	-0.031	-0.065	0.361	-0.062	0.215
	1	0.055	-0.253	-0.238	-0.130	-0.040	-0.417
UIMF _L	50	0.077	-0.131	0.328	-0.119	0.243	0.302
	25	-0.335	0.011	-0.236	-0.107	0.307	0.324
	1	0.041	-0.061	0.256	0.049	0.177	0.538*
UIMF _T	50	0.152	0.148	0.142	-0.161	0.361	0.535*
	25	-0.162	-0.009	-0.099	0.034	0.259	0.468*
	1	0.098	-0.057	0.186	0.090	0.260	0.462*

403

^aText caption, see Table 2; WBSF: Warner–Bratzler shear force test; *: $P < 0.05$.

404

Table 4 Pearson coefficients of correlation between beef quality traits and ultrasound

405

measurements at different scanning days before slaughter.

406

407

408 3.5. *Prediction equations*

409 With the practical aim of saving time and costs, we identified the best moment for
410 scanning to obtain an acceptable prediction. As regards the estimation of the beef
411 parameters, the best significant equations ($P < 0.05$ and $R^2 > 0.5$) to predict the percentage
412 of kidney and pelvic fat, intramuscular fat content, carcass conformation, carcass fatness
413 and the fatty flavor of the meat are shown in Table 5. The results of the regression
414 equations included the scores obtained from the in vivo ultrasound scans taken 50, 25
415 and 1 days prior to slaughter. The best prediction equations for KPF and carcass fatness
416 score were at 1 day prior to slaughter, while those for conformation carcass were
417 obtained at 25 days prior to slaughter. The most favorable prediction of intramuscular
418 fat content was 50 days prior to slaughter, since at this time the ultrasound measurement
419 was more stable than that performed one day before the animals were slaughtered. This
420 observation can be seen in Table 2 in which the ranges of dispersion between minimum
421 and maximum observed in the gray levels in UIMFL and UIMFT were higher when the
422 measurements were made one day before slaughtering of the calves than those observed
423 when the ultrasound measurements were carried out 50 days before the animals were
424 slaughtered. This finding suggests that better carcass parameter estimates result from
425 scans taken in the last month prior to slaughter, but not necessarily the day before
426 harvest.

427

Dependent Variables ^{*, a}	Best ante-mortem scan day ^b	R ²	P-value	RMSE	Best prediction equations ^b
KPF (%)	1	0.717	0.002	0.962	$KPF (\%) = -5.27 - 4.16E^{-2} * UA_{L1} + 4.80E^{-2} * UA_{T1} + 0.60 * UF_{L1} - 2.91E^{-2} * UIMF_{L1} + 0.11 * UIMF_{T1}$
CIMF (%)	50	0.619	0.011	0.436	$IMF (\%) = 0.96 - 5.39E^{-3} * UA_{L50} - 1.47E^{-2} * UA_{T50} + 0.29 * UF_{L50} - 1.51E^{-2} * UIMF_{L50} + 4.37E^{-2} * UIMF_{T50}$
Conformation score	25	0.738	0.001	0.556	$Conformation\ score = 5.0 - 1.60E^{-2} * UA_{L25} + 0.06 * UA_{T25} + 0.14 * UF_{L25} - 4.18E^{-2} * UIMF_{L25} + 0.02 * UIMF_{T25}$
Fatness score	1	0.550	0.031	0.395	$Fatness\ score = 1.40 + 9.11E^{-3} * UA_{L1} - 1.29E^{-3} * UA_{T1} + 0.27 * UF_{L1} + 6.42E^{-3} * UIMF_{L1} + 0.01 * UIMF_{T1}$
Fatty flavor	1	0.556	0.029	0.470	$Fatty\ flavor = 2.89 - 4.02E^{-2} * UA_{L1} + 2.47E^{-2} * UA_{T1} - 4.26 * E^{-2} * UF_{L1} + 9.16E^{-3} * UIMF_{L1} + 6.45E^{-3} * UIMF_{T1}$

428

*Only significant regression equations ($P < 0.05$ and $R^2 > 0.5$) are shown.

429

^aText caption, see Table 1; ^bText caption, see Table 2; RMSE: Root mean square error.

430

431

Table 5 Best prediction equations for young bull carcass characteristics and beef quality traits from ultrasound readings at 50, 25 and 1-days ante-mortem.

432 The regression coefficients (R^2) for the fat content in carcass and beef (KPF, CIMF
433 and fatness score) were higher than 0.5 ($R^2=0.717$, 0.619 and 0.550 respectively) as
434 reported also by Wall et al. (2004). The best prediction of the percentage of pelvic and
435 kidney fat containing UA_L , UA_T , UF_L , $UIMF_L$ and $UIMF_T$ was observed at 1 day prior
436 to slaughter. All independent variables accounted for 71.7% of the variation in KPF.

437 The R^2 values for the regression equations to estimate CIMF were in line with Aass
438 et al. (2009) and Castilhos et al. (2018), who indicated that ultrasound constitute an
439 accurate method for predicting in vivo intramuscular fat content in lean breeds. In fact,
440 in this study, the R^2 values were higher ($R^2= 0.619$) than those reported by Chambaz et
441 al. (2003) ($R^2 = 0.420$), but in agreement with the ones reported by Aass et al. (2009)
442 ($R^2 = 0.670$) in lean beef. It can be therefore considered that in lean breeds,
443 intramuscular fat can be predicted early in young bulls because intramuscular fat depot
444 is a late-maturing tissue and changes cannot be expected at an early slaughter age.

445 With reference to sensorial variables, the best prediction equation for fatty flavor of
446 beef ($R^2=0.556$; $P=0.029$) was obtained 1 day before slaughter. In accordance with
447 Table 4, fatty flavor can be predicted from in vivo scans, using the combination of all
448 the ultrasound measurements from the scan taken 1 day prior to slaughter, including a
449 combination of UA_L , UA_T , UF_L , $UIMF_L$ and $UIMF_T$ measurements, which account for
450 56% of the variation in the fatty flavor of beef from young bulls.

451 In early scans, fat content could determine fatty flavor, while difficulties in
452 predicting sensory parameters related to muscle development at different scanning times
453 can be observed. A higher intramuscular fat content should increase oiliness, which
454 plays a role in increased juiciness and causes meat to be perceived as more tender, as
455 noted by Savell and Cross (1988). In addition, fat tissue is the main depot for the
456 precursors of the volatile compounds produced when cooking beef, through Maillard's

457 browning reaction and the oxidation of lipids (Mottram, 1998). The fat content in
 458 muscle correlates significantly with aroma intensity (Savell and Cross 1988), so that
 459 pleasant-tasting beef will tend to be fattier, with a higher degree of marbling (Berry et
 460 al., 1980). In fact, there is some controversy over the fat percentage in muscle required
 461 to achieve the optimal flavor intensity: Denoyelle (1995) defended a minimum of 4% of
 462 fat in muscle, whereas Savell and Cross (1988) lowered the percentage to 3%. However,
 463 Spanish beef is characterized by a low fatness level and marketed carcasses show less
 464 than 3-4% intramuscular fat in the longissimus lumborum muscle (Indurain et al.,
 465 2006). The animals used in the current study had a low percentage of intramuscular fat
 466 in the longissimus lumborum muscle (0.85 % of fresh meat) and, even at this low
 467 percentage, fatness would seem to have a positive impact on beef palatability. As in the
 468 estimation of the KPF and fatness scores, the best scans for predicting fatty flavor
 469 sensory quality are taken just prior to slaughter, although the best prediction of
 470 intramuscular fat could be proposed early.

471 Table 6 shows the best ultrasound variables to contribute to an acceptable prediction
 472 of carcass and beef parameters in young bulls from the Pirenaica breed. To predict KPF,
 473 the conformation and fatness score from two ultrasound measurement scans accounted
 474 for the highest variation, while for all the other parameters, only one ultrasound
 475 measurement accounted for the highest variation.

476

Dependent variables ^{*,a}	Independent variables ^b	R ²	P-value	RMSE
KPF (kg)	UIMF _{T1} ; UF _{L1}	0.621	<0.001	1.010
CA (cm ²)	UA _{T25}	0.408	0.002	11.134
CFT (cm)	UIMF _{T1}	0.210	0.042	0.078
CIMF (%)	-UA _{T50}	0.306	0.011	0.519
Conformation score	UA _{T25} ; -UIMF _{L25}	0.689	< 0.001	0.550

Fatness score	UIMF _{L1} ; UF _{L1}	0.462	0.005	0.390
WBSF (kg/cm ²)	-UF _{L25}	0.225	0.035	1.394
Fatty flavor	UIMF _{L1}	0.279	0.017	0.529

477 *Only significant variables ($P<0.05$) are showing.

478 ^aText caption, see Table 1; ^bText caption, see Table 2; Represented values scan at 50, 25 and 1-days
479 before slaughter; RMSE: Root mead square error.

480 **Table 6** Regression to predict young bull carcass and beef quality traits corresponding to the
481 selected ultrasound measurements.

482 To predict KPF, CFT, carcass conformation, carcass fatness, WBSF and fatty
483 flavor, ultrasound measurements from fat are the main requirements. However, to
484 predict CA, CIMF and carcass conformation, what is needed is mainly ultrasound
485 measurements from the muscular area (UA).

486 In general, the best ultrasound measurement to determinate fat traits (KPF, CFT,
487 fatness score and fatty flavor) were determined close to slaughter (1 day pre-slaughter),
488 while the best scan time to determine CA, conformation and intramuscular fat content
489 was a longer time before slaughter. In KPF prediction, the contribution of
490 measurements related to fat content at an early pre-slaughter time (UIMF_T and UF_L)
491 were positive ($R^2=0.621$; $P<0.001$). In CFT, the contribution of UIMF_T prediction was
492 positive too ($R^2=0.210$; $P<0.042$). In the case of carcass fatness prediction, UIMF_L and
493 UF_L both contributed positively ($R^2=0.462$; $P<0.005$). The contribution of UIMF_L to
494 predict fatty flavor in beef at 1 day pre-slaughter of the young bulls was positive
495 ($R^2=0.279$; $P<0.017$) (Table 6). At 25 days pre-slaughter, the contribution of UAT was
496 positive ($R^2=0.408$; $P<0.002$) to predict the longissimus lumborum area. To predict
497 carcass conformation, UAT (positively) and UIMFL (negatively) both contributed to
498 explaining the best prediction equation ($R^2=0.689$; $P<0.001$). As regards the prediction
499 of WBSF, the UFL measurement at 25 days pre-slaughter contributed to explaining

500 negatively 22.5% of the variation in beef tenderness. In intramuscular fat content
501 prediction, the negative contribution of the UA_T measurement at 50 days pre-slaughter
502 was the main factor ($R^2=0.306$; $P<0.011$). This measurement, which evaluates the
503 animals' muscle development, should be taken at 50 days prior to slaughter, when the
504 animals are starting the fattening period to predict beef fat content. To provide a clearer
505 picture of the data, Figure 1 shows the charts involving all the correlations between the
506 components and explanatory and dependent variables at 50, 25 and 1-days ante mortem.
507 Increasing the distance of the biplot points to the center of the graph indicates greater
508 correlation between the components and explanatory and dependent variables.

514 In general, the R^2 values for the best ultrasound measurements to determine the
515 sensory parameters of beef were low (range $R^2= 0.089$ to 0.279 ; data not shown in
516 table) in reference to carcass parameters (Figure 1). Only the significant variable
517 regression to predict young bull sensorial quality traits corresponding to the selected
518 ultrasound measurements for fatty flavor was observed.

519

520 **4. Conclusions**

521

522 While it is possible to use ultrasound to predict carcass traits in young bulls of
523 lean breeds, ultrasound testing to predict pre-slaughter sensory beef parameters is not
524 common. In order to predict intramuscular fat content in young bulls from lean cattle
525 breeds, early ultrasound scans of the longissimus lumborum area measurement are
526 recommended during fattening. However, to predict kidney and subcutaneous fat
527 depots, ultrasound scans taken close to slaughter including intramuscular fat content and
528 measurement of fat thickness are recommended. The only sensory variables which
529 showed a relationship with the ultrasound measurements performed on the live animals
530 at different times during the fattening of the young bulls were those related to the fat
531 content in meat from young bulls of the Pirenaica breed. In this context, it is advisable
532 to predict the fatty flavor of beef ultrasound scan of intramuscular fat measurement
533 close to moment when the young bulls are slaughtered. However, further studies with
534 other fatness bovine breeds would be needed to determine the validity of the use of
535 ultrasound to predict the sensory fat parameters of bovine meat.

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539

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