



Factors influencing marbling in beef cattle. A review

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Abstract. Marbling in beef is formed by the intramuscular fat (IMF) content of the muscle tissue, which significantly influences the sensory properties and quality of the meat, including tenderness, juiciness, flavour, and colour. The development of IMF in cattle begins approximately six months after conception and steadily increases throughout the animal's lifetime. During foetal development and postnatal growth, adipogenesis and lipogenesis are regulated by various factors and genes. Marbling is affected by breed, sex, genetics, heredity, the cow's nutrition during pregnancy, the feeding of roughages and concentrated energy feeds, their proportions, and the supplementation or deficiency of vitamins A, C, and D. Other influencing factors include castration, early weaning, and these practices combined with high-energy feed strategies. Different management and feeding strategies have been developed to improve IMF accumulation, and combining these approaches can result in significant improvements in IMF deposition. Genetic, management and especially nutritional factors are the primary influences on the IMF content of beef.

Keywords and phrases: beef cattle, feeding, fattening methods, meat quality, marbling, intramuscular fat content, fatty acid composition

1. Introduction

Beef has been an essential part of human nutrition since ancient times. Today, in Anglo-Saxon countries, the per capita annual beef consumption exceeds 35 kg, while in the European Union, the average reaches 25 kg. In Hungary, the annual per capita meat consumption is approximately 50-52 kg, with beef accounting for about 10-11 kg; in the Transylvanian region (Romania), this figure is even more modest,

barely reaching 5 kg. Despite this, beef production has a strong tradition. In the Middle Ages, the Carpathian Basin was considered a supplier of beef to Europe (Horn, 2013; Horn & Stefler, 2017; Stefler & Mihalecz, 2020). Several factors contributed to the decline of beef production in Hungary and the Carpathian Basin at that time. These include social and economic changes, wars, economic crises, and restructuring of land use, all of which significantly reduced pasture areas. Additionally, population decline also contributed to the decreased demand for beef (Pogácsás, 2012).

The quality of beef is primarily influenced by marbling and intramuscular fat content (IMF), alongside protein content. IMF refers to the visible fat within the muscle tissue, located between muscle fibres. Marbling manifests as white flecks or streaks visible on the cross-sectional surface of the meat, which are caused by fat deposits between muscle fibres (Lee *et al.*, 2018; Nguyen *et al.*, 2021). The IMF content in meat determines its flavour, taste, and tenderness; increased marbling positively affects sensory properties such as juiciness, colour, tenderness, and flavour. Due to its higher content of polyunsaturated fatty acids (PUFA), IMF is considered healthier for humans, prompting numerous recent studies aimed at improving marbling in ruminant meat (Nguyen *et al.*, 2018; 2021; Ladeira *et al.*, 2018; Chen *et al.*, 2019). In Japan, Australia, and South Korea, the marbling score (MS) is the most important parameter used to assess beef quality.

To identify the levels of marbling, the following criteria were established: Low marbling is characterized by little visible fat between muscle fibres, with meat colour being light red or pink, typical of leaner meats. Moderate marbling features visible fat deposits between muscle fibres that do not extend throughout the entire meat mass. The meat colour is bright red, with fat appearing white or pale yellowish. High marbling shows fat integrated throughout the surface of the meat, which may be darker red in colour (Cheng *et al.*, 2015; Baik *et al.*, 2023). Therefore, the degree of marbling can also be inferred from the meat's colour, which in practice can be assessed by comparing it to a colour scale. Light pink indicates lean meat with little marbling, average red corresponds to moderately marbled meat, while darker red or crimson indicates richly marbled meat with high fat content. In cases of extremely rich marbling, the fat's white or slightly yellowish-white colour is visible throughout, characteristic of the highest-quality, premium meats (Nguyen *et al.*, 2018, 2021; Chen *et al.*, 2019). Figure 1 shows the grades of marbled meat of Hanwoo.

Marbling develops mainly through the hypertrophy (increase in cell size) and hyperplasia (increase in cell number) of IMF cells, processes that occur throughout the animal's life. Foetal and neonatal IMF cell hyperplasia are essential, followed by the hypertrophy of IMF cells in later life stages. The deposition of IMF in beef cattle is complexly influenced by genetics, nutrition, and management practices. Therefore, understanding the mechanisms of adipogenesis (formation of fat cells from preadipocytes) and lipogenesis (synthesis of fat from carbohydrates in adipose

tissue or other tissues) is crucial for increasing IMF deposition and improving beef marbling levels (Wang *et al.*, 2009; Nguyen *et al.*, 2021).

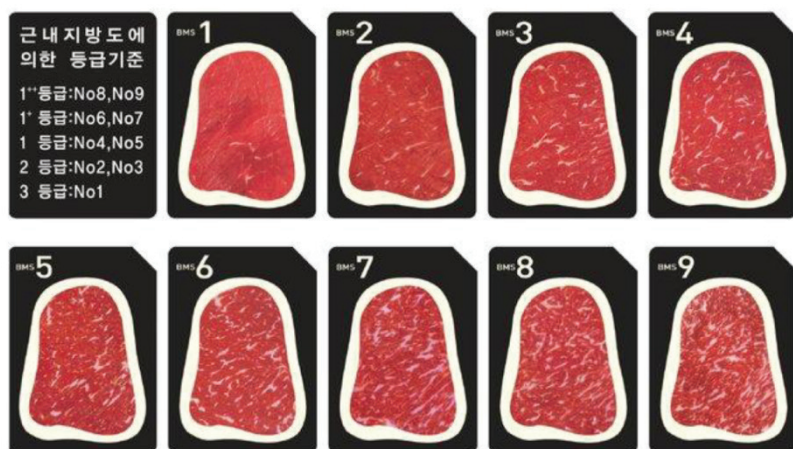


Figure 1. The scores of Hanwoo marbled meat (Jo *et al.*, 2012; Chung *et al.*, 2018; Innocencio *et al.*, 2023)

In summary, adipogenesis is the process of fat cell formation, during which preadipocytes, or immature fat cells, differentiate into the adipocytes found in adult tissues. Adipogenesis involves the differentiation and development of fat cells. This process is part of lipogenesis, which refers to the accumulation of fat (triglycerides) within fat tissues.

According to Nguyen *et al.* (2021), factors affecting marbling in beef cattle can be categorized into three groups: genetics (breed, genes, inheritance), sex of the animal, nutrition (prenatal nutritional programming, concentrate-to-forage ratio, vitamins), and management practices (castration, age at weaning, age and weight at slaughter).

2. The development and growth of adipose tissue from foetal stage to slaughter in fattening cattle

The first intramuscular fat (IMF) cells develop in the foetus around day 180 of gestation, and the hyperplasia of IMF cells continues until day 250. In contrast, in other fat cells, hyperplasia occurs after early growth, either during the post-weaning period or in the neonatal stage (Ladeira *et al.*, 2018). This difference provides an opportunity to stimulate IMF cell formation without increasing overall fat accumulation in the carcass. During this period, intramuscular adipogenesis is

especially active, leading to more IMF deposition and increased marbling levels (Taga *et al.*, 2011).

In IMF accumulation (from day 250 until slaughter), hypertrophy (cell size increase) plays a more significant role than hyperplasia. Intramuscular fat cells continue to grow during the later stages of finishing, whereas the growth of other fat cell types is slow or ceases. For the production of high-quality beef with desirable marbling, animals with high marbling potential are fed in a way that promotes enlargement of fat cell size and increases the amount of IMF between muscle fibres (Du *et al.*, 2017; Nguyen *et al.*, 2021).

Adipogenesis is a complex, tightly regulated process involving two distinct phases: the transformation of mesenchymal stem cells (MSC) into preadipocytes, and adipogenic differentiation. Lipogenesis, the process of endogenous fatty acid (FA) synthesis, is regulated by various factors (Csapó, 2004). Fat synthesis begins either through de novo FA synthesis or by uptake of dietary fatty acids, followed by triglyceride synthesis, which is then incorporated into adipose tissue. The extent of fat synthesis in animals is primarily influenced by their diet. In ruminants, precursors for FA biosynthesis include acetate and glucose; subcutaneous fat cells preferentially utilize acetate, while intramuscular fat cells use glucose for fat production (Csapó, 2004; Du *et al.*, 2015).

FA uptake into cells is facilitated by various proteins, including fatty acid translocases, fatty acid transport proteins, and fatty-acyl-CoA-synthetase-related fatty-acid-binding proteins (Ladeira *et al.*, 2016). De novo FA synthesis involves enzymes such as acetyl-CoA carboxylase and fatty acid synthase (FAS). Subsequently, FA can be converted into unsaturated fatty acids via stearoyl-CoA desaturase (SCD). During lipolysis, FA are transported into mitochondria via the carnitine-palmitoyltransferase enzyme as acylcarnitine, then reconverted into acyl-CoA, which enters β -oxidation for energy production (Csapó, 2004; Nguyen *et al.*, 2017). The synthesis and breakdown of fatty acids influence IMF deposition: increased lipogenesis and FA uptake, along with decreased lipolysis, result in greater IMF accumulation.

In foetal, neonatal, and early post-weaning stages, nutritional status significantly affects adipogenesis and the number of fat cells stored in adipose tissue. Proper feeding during pregnancy and ensuring the dam's nutritional needs are maximized can increase the potential for IMF biosynthesis in the foetus (Du *et al.*, 2013; Nguyen *et al.*, 2021).

3. Main factors influencing beef marbling

The main factors affecting the marbling of beef from fattening cattle are: nutrition, including the optimal provision of nutrients during the foetal period to establish marbling; the ratio of concentrated feeds to roughage during the fattening process;

adequate supply of proteins and energy; vitamin intake, especially vitamins A, C, and D. Genetic factors also play a significant role, including breed, specific genes, and heritability, as well as the sex of the cattle. Lastly, technological factors, such as castration, age at weaning, slaughter age, and body weight, influence marbling (*Schmidt, 1995, 2003; Nguyen et al., 2021*).

3.1. Nutritional factors

In many countries around the world, beef cattle husbandry is fundamentally dependent on grazing. Pasture-based beef production, relying on grazing land and crop by-products, can be carried out with minimal investment. The longer the grazing period and the shorter the feeding season based on harvested feed, the higher the likelihood that beef production will be profitable (*Horn & Stefler, 2017; Stefler & Mihalecz, 2020*).

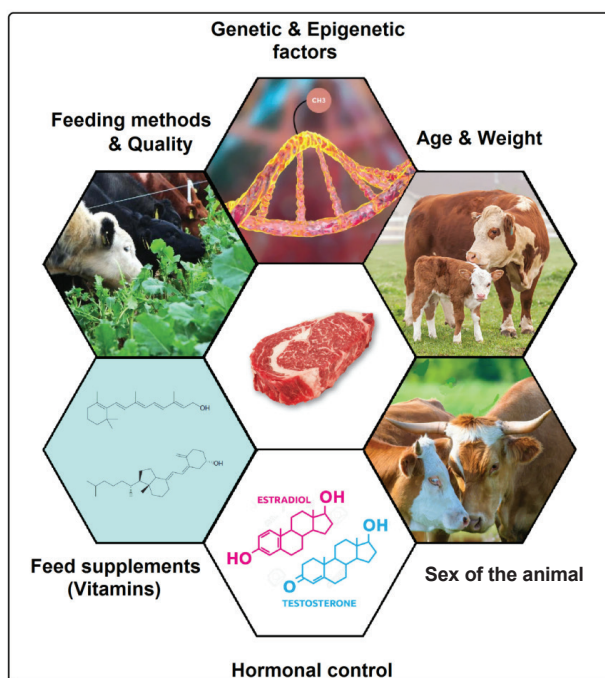


Figure 2. The main biological factors of marbling (based on *Tan & Jiang (2024)*)

Pasture-based beef husbandry also plays an important role in landscape and environmental conservation, helping to maintain ecological balance. Without grazing, the condition of grasslands deteriorates, with increased dominance of weeds and invasive species, making the pastures less useful and leading to a decline

in local fauna. Conversely, overgrazing also threatens grassland health. Maintaining balance requires conscious livestock management and farming strategies (Schmidt, 2003; Horn & Stefler, 2017; Stefler & Mihalecz, 2020). Figure 2 shows the main biological factors of marbling (Tan & Jiang, 2024). Table 1 shows a summary of beef quality and yield characteristics (Baik et al., 2023).

Table 1. Summary of beef quality and yield characteristics

Criteria	Items or indicators
<i>Beef quality characteristics</i>	
Marbling	Marbling score, marbling size (fine, coarse)
Physiochemical traits	pH, cooking loss, shear force, meat colour, fat colour, texture, maturity
Sensory traits	Tenderness, flavour, juiciness, taste, odour, appearance, overall acceptance
<i>Beef quantity characteristics</i>	
Yield traits	Carcass weight, eye muscle area, backfat thickness
<i>Other considerations</i>	
Economic efficiency	Income
Social consideration	Rural development
Environmental consideration	Carbon footprint, animal welfare
Safety issue	Antibiotic

Source: Baik et al., 2023

3.1.1. The role of nutrition during pregnancy in establishing marbling

Nutritional management of cows during embryonic and foetal stages influences foetal development significantly, impacting the future performance and meat quality of the offspring. Both under- and overfeeding the mother can affect intramuscular adipogenesis in the foetus. The foetal stage is particularly critical because it determines the differentiation of stem cells into muscle, fat, or collagen (Du et al., 2013, 2015; Ladeira et al., 2018). Mesoderm-derived stem cells (MSCs) differentiate into fibroblasts (connective tissue) and preadipocytes (fat cell precursors). Since fibrogenesis and intramuscular adipogenesis are competitive processes, increased adipogenic differentiation reduces fibrogenic differentiation, leading to improved meat tenderness and marbling scores (MS) (Du et al., 2017; Yamada et al., 2020; Nguyen et al., 2021).

If the nutrition of calves during late foetal and neonatal stages is inadequate, fewer intramuscular preadipocytes are formed, significantly limiting the deposition of intramuscular fat (IMF) during fattening. Providing pregnant cows with high-

energy diets can promote foetal fat tissue development, which later facilitates IMF accumulation in the offspring. Optimal nutrition during pregnancy subsequently enhances intramuscular adipogenesis, enabling increased IMF content in beef. However, some studies suggest that the impact of foetal nutrition on marbling and intramuscular fat deposition in offspring is minimal, as later feeding conditions tend to overshadow early effects (Nguyen *et al.*, 2021).

There was no significant difference in MS between offspring of cows fed differently during grazing from the 80th day of pregnancy to calving. For Angus cows, limiting dietary energy during late pregnancy did not significantly affect the MS of castrated offspring (Robinson *et al.*, 2013).

The contradictory effects of foetal nutrition on the marbling of offspring's skeletal muscles are difficult to interpret because many factors influence foetal nutrient supply during pregnancy and lactation performance after calving. It is clear, however, that optimal, high-energy diets fed to cows during pregnancy and early life increase fat deposition in calves, as such feeding promotes the growth of adipose tissue by increasing both the number and size of fat cells in the offspring (Du *et al.*, 2017; Greenwood & Bell, 2019; Nguyen *et al.*, 2021).

3.1.2. *The effect of high-energy, concentrated feed and total mixed ration on marbling*

Feeding beef cattle with high-energy, concentrated feed increases the IMF content of the skeletal muscles compared to those fed with low-energy feed; therefore, increasing net energy intake is essential for fat accumulation (Hwang & Joo, 2017). Feeding cattle with high-energy, starch-rich diets is one of the best ways to increase the net energy intake because these feeds are broken down into simple sugars in the digestive system, resulting in the production of volatile fatty acids (acetic, propionic, butyric acids), which are primary substrates for fat and protein synthesis and serve as main energy sources for ruminants. Angus crossbreds fed with concentrates had higher MS than those fed only with total mixed ration (Hwang & Joo, 2017).

Wagyu cattle slaughtered at 31 months showed higher IMF content in the longissimus muscle (LM) if they were fed high-energy concentrate diets from 4 to 10 months of age, compared to those fed only grass (Khounsaknalath *et al.*, 2021). It was concluded that angiogenic growth factors, along with the ratio of concentrate to roughage, influence fat storage differently in fattened Wagyu steers.

Animals fed with high-energy diets are believed to have stimulated intramuscular preadipocytes, resulting in higher MS values in their meat compared to animals on lower-energy diets. It is also hypothesized that the ratio of concentrate to roughage significantly affects the expression of adipogenic genes in fat stores (Li *et al.*, 2018).

In Hanwoo cattle, however, a negative correlation was found between the concentrate/total mixed ration ratio and IMF content. In this case, the ratio of barley silage to concentrate during the fattening period did not cause significant differences in MS among Hanwoo steers (Yang *et al.*, 2020). When bulls were fed whole corn without concentrates, higher IMF content was observed in the LM compared to those fed ground corn and corn silage. It is believed that a high-energy diet decreased ruminal pH, altered rumen microbiota, and shifted biohydrogenation pathways, leading to increased synthesis of trans10-cis12 conjugated linoleic acid (t10,c12 CLA) at the expense of cis9-trans11 CLA. The trans10-cis12 linoleic acid isomer reduces the expression of genes involved in fatty acid synthesis, which is the main reason for decreased de novo fatty acid synthesis in bovine preadipocytes, while promoting the expression of genes related to fatty acid oxidation. Overall, this inhibits fatty acid synthesis and promotes fatty acid breakdown and β -oxidation (Obsen *et al.*, 2012; Bionaz *et al.*, 2012).

Research on feeding residual moist grains after distillation found that increasing the proportion of moist grains in the diet raised the levels of polyunsaturated fatty acids with 18 or more carbons and trans fatty acids in the muscle tissue. However, no significant differences in saturated or unsaturated fatty acids were observed with vitamin E supplementation (Senaratne *et al.*, 2009; De la Fuente *et al.*, 2009; Luciano *et al.*, 2011; Juárez *et al.*, 2012; Nguyen *et al.*, 2018).

3.1.3. The role of transcription factors in marbling

Transcription factors are proteins that regulate gene transcription to mRNA, thereby influencing cell function and development. The formation of marbling, i.e. the fat layer in meat, is closely related to meat quality and flavour and is governed by multiple factors, including genetic, environmental, and biochemical processes. The role of transcription factors in marbling development can be summarized as follows: Some transcription factors participate in the formation and differentiation of fat and adipose tissue by stimulating adipocyte formation and lipid metabolism processes, thus contributing to the development of marbling (Liu *et al.*, 2020; Abebe *et al.*, 2024a–b). Other transcription factors regulate the growth of adipose tissue, influencing meat fat content and quality. They also control genes involved in energy metabolism, which affect fat and muscle development, indirectly impacting marbling (Ueda *et al.*, 2025). These transcription factors operate at different levels across various genetic lines and individual animals, which may explain differences in meat marbling among breeds. In summary, transcription factors play a central role in the development of fat cells, fat accumulation, and overall meat quality (Luscombe *et al.*, 2000; Buchlet *et al.*, 2003; Goodrich & Kugler, 2003).

3.2. The role of vitamins in the development of intramuscular fat content in muscle tissue

3.2.1. The effect of retinol (vitamin A) on IMF

Vitamin A (retinol) plays a crucial role in the overall health, growth, and productivity of cattle. It is essential for vision, skin formation, immune system function, and reproduction (Wang *et al.*, 2016; Peng *et al.*, 2021). In feed, the provitamin of vitamin A, carotene, is present in higher amounts, which the body converts into vitamin A with the help of the enzyme carotenoidase. Retinoic acid, a metabolite of vitamin A, is significant in the development of preadipocytes and the differentiation of fat cells. Using an *in vitro* adipogenesis model with mesenchymal stem cells (MSCs), it was found that retinoic acid promotes the development of MSC adipogenic cells (Dani *et al.*, 1997; Wang *et al.*, 2016).

It has also been established that vitamin A limits IMF deposition by reducing the hyperplasia of fat cells, which can occur even after 14 months of age or during finishing periods. Therefore, vitamin A influences the differentiation of fat cells rather than fat accumulation itself. Specifically, vitamin A appears to restrict IMF deposition but does not significantly affect subcutaneous fat stores (Kruk *et al.*, 2018; Peng *et al.*, 2019). Recent studies have shown that restricting vitamin A during the finishing period increased marbling in Angus calves and Wagyu cattle, although no significant effects were observed in Hanwoo calves or crossbred Angus calves (Pickworth *et al.*, 2012).

The health status and marbling score (MS) of cattle are influenced by age and the duration of vitamin A deprivation or supplementation. Calves treated with 45 µg (150,000 IU) of vitamin A exhibited higher IMF content at slaughter compared to untreated calves. Early vitamin A supplementation enhances beef production efficiency and increases marbling. Conversely, vitamin A restriction in Wagyu cattle at different slaughter times either increased MS or had no effect at all (Wang *et al.*, 2016; Harris *et al.*, 2018).

Continuous restriction of vitamin A during the late finishing phase is not recommended, as it can cause joint inflammation, muscle oedema, severe liver diseases, blindness, and decrease growth rate, ultimately impairing carcass quality. Experts suggest that during the initial finishing phase, vitamin A content in concentrated feed should be between 3,520 and 15,400 IU/kg, and in later stages between 3,300 and 7,260 IU/kg. It has been determined that plasma retinol concentrations in fattening beef fed a vitamin-A-restricted diet should not fall below 300 IU/l (Oka *et al.*, 1998; Kawachi, 2006).

3.2.2. The effect of L-ascorbic acid (Vitamin C) on IMF

The liver of cattle can synthesise vitamin C, so it is generally not supplemented in their diet (Mwangi *et al.*, 2019). Vitamin C plays an important role in collagen

synthesis, redox reactions, and fertility treatments. Due to its positive effect on preadipocytes, it promotes adipogenesis. For example, Hanwoo steers showed increased MS when fed a diet supplemented with coated vitamin C with saturated palm oil, and rumen-protected vitamin C improved MS in Wagyu and Angus-crossed steers (Kawachi, 2006). However, in Angus steers, MS did not significantly change with rumen-protected vitamin C supplementation, indicating that the effects depend on the level and duration of supplementation, and further research is needed to clarify these influences (Pogge & Hansen, 2013).

3.2.3. The effect of calciferol (Vitamin D) on IMF

The active form of vitamin D, 1,25-dihydroxy-D₃, is an important factor in maintaining calcium homeostasis and responds rapidly to dietary calcium levels. Studies examining vitamin D's impact on IMF deposition in ruminants have found that it inhibits adipogenesis by limiting preadipocyte differentiation (Mwangi *et al.*, 2019). Diets low in vitamin D₃ resulted in higher MS compared to those with higher vitamin D₃ levels. However, dietary vitamin D supplementation has often shown no significant differences in MS across different breeds and crossbred steers (Knobel-Graves *et al.*, 2016; Reilig & Johnson, 2003).

In summary, vitamin D supplementation in cattle feed has a more direct impact on bone health and tenderness, but its influence on marbling – the amount of intramuscular fat – is indirect and generally less pronounced than the effects of other factors such as diet composition and breed. Diets of pasture-raised and barn-raised cattle differ markedly: pasture-based diets are typically lower in energy and protein, which can limit marbling development. Vitamin D plays a role in calcium absorption and utilization, which can indirectly influence bone – and potentially muscle – development. Although vitamin D can affect marbling, its impact tends to be more pronounced in barn-raised cattle, where the feeding environment is controlled and supplementation is feasible. Pasture-raised cattle, by contrast, rely more on natural sunlight-driven synthesis of vitamin D, making supplementation effects less significant (Poltorak *et al.*, 2017).

4. Genetic factors

4.1. Breed

In beef cattle, intramuscular fat (IMF) accumulation is significantly influenced by genetic background in addition to nutrition (Wang *et al.*, 2009; Nguyen *et al.*, 2021). The longissimus muscle (LM) of Wagyu cattle contains the highest amount of IMF, averaging between 31.8% and 37.8%. The second highest IMF content was measured in Hanwoo cattle's LM, ranging from 13.3% to 19.7%. Generally, the IMF content in

Bos taurus cattle is higher than in *Bos indicus*. The IMF content in Hereford breeds averages around 8.3%, while in Angus it varies between 6.5% and 7.5%, both higher than the approximately 5% observed in Brahman and Nellore breeds (Teixeira et al., 2017; Flowers et al., 2018; Detweiler et al., 2019; Miguel et al., 2011).

What causes these significant differences in IMF content among breeds? The variations in IMF deposition between breeds may be attributed to differences in energy metabolism and fatty acid (FA) synthesis in the liver, as well as the expression of regulatory genes. Higher IMF levels are associated with increased amounts of saturated fatty acids (SFA) and monounsaturated fatty acids (MUFA), whereas polyunsaturated fatty acid (PUFA) levels have shown only minor differences among breeds. The genetic variation in fatty acid metabolism is primarily due to the fact that PUFAs are mainly incorporated into cell membrane phospholipids, while SFAs and MUFAs primarily constitute the triacylglyceride fraction, which is the main lipid fraction responsible for adiposity in tissues (De Smet et al., 2004).

Studies examining IMF incorporation into the muscles of Wagyu and Angus cattle have shown that the improvement in marbling score (MS) in Wagyu is associated with increased mRNA expression early in life, and with enhanced expression of adipogenic markers later on. It has been observed that higher levels of adipogenic markers in the longissimus muscle of Angus correlate with higher IMF content, similar to Nellore cattle. This suggests that, compared to low-marbled beef cattle, breeds producing highly marbled beef have increased IMF associated with enhanced adipogenesis (Duarte et al., 2013; Martins et al., 2015).

4.2. Genotype and heritability

In animals of the same breed, sex, similar age, and diet, the IMF content of skeletal muscles is regulated by different genes. Analysing 20 Hanwoo cattle raised and classified into high and low marbling groups (up to 30 months old), it was found that the group with high marbling exhibited strong expression of the triosephosphate isomerase 1 gene, whereas the low marbling group showed high expression of genes such as troponin T type 1, actin alpha 1, and malate dehydrogenase 2 (Shin & Chung, 2016; Poleti et al., 2018). In crossbred Xiangxi x Angus cattle, it was also shown that the high IMF group had significant regulation of the triosephosphate isomerase 1 gene (Mao et al., 2016). In Angus steers, three genes – enolase 3, pyruvate kinase M2, and glucose-6-phosphate isomerase – exhibited higher activity in the LM of cattle with greater IMF content.

Heritability estimates for marbling score (MS) in various beef breeds over long periods have shown wide ranges (0.01–0.88), but most values fall between 0.30 and 0.57, with subsequent studies reporting values between 0.34 and 0.68 (Utrera & Van Vleck, 2004). The heritability of MS in Wagyu cattle is particularly high, ranging from 0.63 to 0.68 (Inoue et al., 2015), while in Hanwoo and Angus cattle it varies between 0.46 and 0.61, and 0.35 and 0.61 respectively. For Nellore cattle,

heritability estimates range from 0.34 to 0.47, and for Brahman cattle from 0.37 to 0.44. In Korean Chikso cattle, heritability was measured at 0.53 (Park *et al.*, 2020).

The genetic potential of individual animals also significantly influences their capacity to accumulate IMF, as the level of marbling is not uniform across animals within the same breed. Generally, animals with lower IMF deposition potential tend to have lower marbling scores at slaughter, compared to those with higher IMF potential (Black *et al.*, 2015; Chen *et al.*, 2019). Animals with high marbling potential show upregulated mRNA levels associated with adipogenesis, while reduced mRNA levels are linked to myogenesis, which explains the lower MS observed during increased muscle growth in cattle (Chen *et al.*, 2019).

4.3. Sex

The sex of the cattle significantly influences the IMF content of the skeletal muscles. Generally, for the same slaughter weight, age, feeding technology, and time, bulls of the same breed have lower IMF content compared to heifers (Pethick, 2004; Stefler & Mihalecz, 2020). Studies examining the effect of sex on IMF content have found that it has a significant impact on the FA profile and physical-chemical properties of Qinchuan beef (a premium Chinese beef known for its excellent flavour and texture due to regional breeding and meat processing methods) (Zhang *et al.*, 2010). Sex hormones significantly affect intramuscular fat cell hyperplasia and hypertrophy in cattle. It has also been established that fat cell metabolism can be modified by changing the sex hormone status of the cattle (Picard *et al.*, 2019).

5. Breeding technology

5.1. Castration

Castration of male calves generally leads to a significant improvement in the marbling level of certain cattle breeds' skeletal muscles. Castration significantly increases IMF content in Holstein-Friesian calves, Hanwoo cattle, Chinese Qingyuan cattle, and Nellore steers. Castration is a common practice in Japan for fattening highly marbled Wagyu beef (Zhang *et al.*, 2017; Gotoh *et al.*, 2018). In South Korea, approximately 90.5% of Hanwoo bulls are castrated. Castration can promote an increase in IMF content because it enhances lipid uptake and lipogenesis, while reducing lipolysis. Castration has been shown to increase IMF content, marbling scores, and improve beef quality by upregulating adipogenic gene expression without changing fibrogenic gene expression (Bong *et al.*, 2012; Park *et al.*, 2018a; 2018b).

Surgical castration involves removal of both testes, which leads to increased fat deposition, improved carcass quality, reduced aggressiveness, and enhanced sexual

behaviour (Mueller *et al.*, 2019). Recently, alternative methods such as partial castration, immunocastration with gonadotropin-releasing hormone, and chemical castration using substances like sodium chloride, calcium chloride, ethanol, and lactic acid have been employed. In calves, it has been observed that partial castration, compared to traditional methods, positively affects growth performance and meat yield, which can be explained by the testosterone produced by one testis. However, partial castration reduces MS because it inhibits fat cell differentiation and lipid synthesis, whereas immunocastration improves fat deposition and meat quality (Moreira *et al.*, 2018; Mueller *et al.*, 2019).

The timing of castration can also influence marbling; early castration increases marbling, while late castration decreases it. For Nellore cattle, castrated bulls at weaning had higher MS than those castrated at 20 months. There was a negative correlation between IMF content and age at castration in Holstein cattle, although no significant differences were observed in MS immediately after calving or at weaning. In Hanwoo bulls, no significant differences in meat quality were found between bulls castrated at different times (Chung *et al.*, 2018; Hong *et al.*, 2021).

5.2. Weaning age

In traditional breeding systems, calves are weaned from their mothers at 180–220 days of age. Early weaning can be performed as soon as 45 days after calving, and it is considered early if it occurs before 180 days of age (Stefler & Mihalecz, 2020). The weaning age influences intramuscular fat (IMF) deposition. When combined with high-energy diets, early weaning is one of the most effective methods to improve beef marbling. Studies on Angus bulls have concluded that calves weaned at 90 days show better feed utilization and higher average daily gain, hot carcass weight, and fat percentage compared to calves weaned at the conventional average of 174 days (Rasby, 2007; Reddy *et al.*, 2017).

At 105 days of age, Angus calves weaned and fed on high-energy diets for 148 days showed increased hot carcass weight and carcass yield compared to calves weaned at 253 days and kept with their mothers on pasture. Early weaning at 141 days combined with high-energy feeding increased IMF content in Angus and Angus × Simmental calves compared to the standard weaning at 222 days. Early weaning, along with high-energy diets and activation of adipogenic genes, stimulated the differentiation of preadipocytes and fat deposition in early-maturing animals (Scheffler *et al.*, 2014).

5.3. The effect of age and slaughter weight

In various cattle breeds, IMF content increases with age (Okumura *et al.*, 2012). For example, the IMF content of the longissimus dorsi muscle in Wagyu calves

was 23.7% at 20 months and increased to 41.1% by 30 months. Increased IMF levels have also been observed in Angus, Hereford, and Wagyu $\times$ Angus cattle as their slaughter age advanced. Holstein-Friesian bulls slaughtered at 26 months had higher IMF than those slaughtered at 20 months (Wang *et al.*, 2019). Similar trends are seen in young Simmental bulls and Holstein calves. The influence of slaughter age on the expression of adipogenic genes has been noted to increase with the animal's age (Li *et al.*, 2018).

A positive correlation exists between IMF content, carcass weight, and muscle mass across different cattle breeds. IMF increases when the hot carcass weight of Angus, Angus $\times$ Hereford, and Wagyu $\times$ Holstein cattle rises from 100 to 450 kg. In Nellore heifers, a positive relationship was found between muscle mass and slaughter weight. The IMF content in the longissimus muscle significantly increases in Holstein $\times$ Limousin bulls and steers as carcass weight increases from 450 to 600 kg. Similar findings have been reported for Angus, Wagyu $\times$ Angus, and Hereford cattle (Nogalski *et al.*, 2014; Greenwood *et al.*, 2015).

Nellore heifers slaughtered at higher weights are expected to have higher adipose tissue deposition, including the marbling fraction, in adult animals. Marbling was similar in meat from cows slaughtered at different weights, with values ranging from 7.3 to 6.7. Although the backfat thickness of the carcasses of cows slaughtered at higher weights was greater, this difference was not sufficient to alter the marbling of the meat (Rodrigues *et al.*, 2015).

The amount of myoglobin in the muscle is one of the factors that determines the intensity of the red colour of the meat, and its concentration increases with the aging and/or weight gain of the animal (Rezende *et al.*, 2012). In animals of similar age, slaughtered between 340 and 400 kg, the slaughter weight did not result in differences in the colour and quality of the meat. The texture of the meat was not affected by the slaughter weight, reaching an average of 3.19 points, which corresponds to a medium texture classified between “slightly thick” and “fine” (Table 2). It is likely that the genetic homogeneity and uniform age of the animals studied caused the similar meat texture in the experimental groups.

Subjective assessment of the intermuscular fat content of the longissimus dorsi, which estimates the degree of marbling of the meat, showed lower values for animals slaughtered at a slaughter weight of less than 340 kg compared to the other slaughter weight classes, which did not differ from each other and showed results that could be considered highly satisfactory (Table 2). Marbling fat refers to the number and size of fat granules between muscle fibres, which is a key parameter for the organoleptic characteristics of meat, since the amount of lipids in meat is closely related to its palatability and juiciness. Table 2 shows the characteristics of meat from Nellore heifers slaughtered at different body weights.

Table 2. Characteristics of meat from Nellore heifers slaughtered at different weights

Variable	Slaughter weight class (kg)			
	≤ 340	340–370	370–400	≥ 400
pH	5.57	5.57	5.59	5.56
Colour points	2.93	3.30	3.37	3.55
Texture points	3.05	3.30	3.18	3.23
Marbling points	4.72	10.90	9.66	8.78

Source: Rezende et al., 2012

Notes: marbling: 1 to 3 = traces; 4 to 6 = slight; 7 to 9 = little; 10 to 12 = medium; 13 to 15 = moderate; 16 to 18 = abundant.

Differences in IMF content and marbling among animals of different ages and slaughter weights are mainly attributed to genetics, management, and nutrition. Muscles require time to reach appropriate maturity, and extended finishing periods allow animals more time to develop high marbling levels. Once animals reach an optimal slaughter age and weight, muscle growth slows, and feed efficiency declines because less energy is needed for muscle accretion compared to fat deposition. Prolonged finishing can lead to increased subcutaneous fat thickness, negatively affecting yield and quality (Pethick et al., 2004; Agastin et al., 2013).

Every 1% increase in intramuscular fat is estimated to correspond to a 3.0 kg increase in subcutaneous fat in Wagyu, 4.3 kg in Holstein-Friesian, 7.9 kg in Angus, and 10.7 kg in Belgian Blue cattle. Therefore, extending the finishing period to enhance marbling is only recommended for animals with high genetic potential (Gotoh et al., 2009).

Prolonged finishing can decrease carcass quality, reduce economic efficiency by increasing visceral and subcutaneous fat deposits and feed costs, but it can also improve meat tenderness. Technologies producing highly marbled meat in Hanwoo and Wagyu breeds are characterized by high costs and economic inefficiency, as Wagyu cattle, for example, consume highly expensive imported energy-dense feed twice or thrice daily from 11 months until slaughter at 28–30 months of age (Greenwood, 2021).

Since consumer demand for higher marbling score (MS) beef has increased, cattle must be fed intensively for longer periods, typically between 100 and 300 days. In South Korea, the average slaughter age for Hanwoo cattle has increased from 30.2 months to 32.5 months in recent years. Japanese Wagyu steers are usually slaughtered at around 29 months of age (Motoyama et al., 2016).

Achieving higher intramuscular fat (IMF) levels promotes the accumulation of less valuable fat in fat depots, which consequently raises production costs and reduces feed efficiency. During the fattening of Hanwoo steers, IMF content

increased rapidly between 12 and 28 months of age, with the most significant growth observed between 24 and 28 months. Optimal profitability was achieved when animals were slaughtered at 28 months; beyond this age, profit decreased. Therefore, slaughter age, carcass weight, meat quality, feed costs, labour costs, and carcass price must all be considered to optimize profit (Lee *et al.*, 2013). Table 3 shows a summary of factors affecting beef quality (Sakowski *et al.*, 2022; Park *et al.*, 2018).

Table 3. Summary of factors affecting beef quality

Factors	Major beef quality items
<i>Genetic factors</i>	
Breed	Marbling, sensory, yield, income
Sex	Marbling, sensory, musculature, income
<i>Management factors</i>	
Castration	Marbling, sensory, yield, income
Slaughter age/weight	Marbling, sensory, yield, income
Environments	Marbling, yield
<i>Nutritional factors/feeding system</i>	
Plane of nutrition	Marbling, sensory, yield, income
Roughage : concentrate ratio	Marbling, fatty acid composition, sensory, income
Feeding systems	Marbling, sensory, income

Source: Sakowski *et al.*, 2022; Park *et al.*, 2018

6. Conclusions

In cattle, adipogenesis and lipogenesis responsible for IMF deposition are influenced by factors such as genetics, sex, nutrition, and management practices. Fat cell development begins during early embryonic stages and continues throughout the animal's life. Bos taurus breeds generally produce meat with higher IMF content compared to Bos indicus breeds. The accumulation of IMF is regulated by various related genes, with heritability ranging from moderate to high.

In foetuses and neonatal stages, nutrition and vitamin A supplementation significantly influence the number of intramuscular fat cells, as well as the proliferation and differentiation of preadipocytes and adipocytes. During later growth phases, a higher proportion of concentrated and roughage feeds markedly enhances IMF cell hypertrophy. Dietary restrictions of vitamins A and D, along with vitamin C supplementation, have positive effects on IMF deposition. Castration and early weaning, combined with high-energy diets, are effective strategies to

increase marbling, and slaughter age and weight are also positively correlated with IMF content. Wagyu and Hanwoo breeds possess a high marbling potential, often being fattened for extended periods on energy-dense diets. Prolonged finishing increases IMF deposition in muscle but can compromise carcass quality and significantly raise management and feeding costs.

Feeding mature animals excessively energy-rich diets during the late finishing phase affects feed conversion efficiency, leading to an increase in visceral and subcutaneous fat that is less suitable for human consumption. Rising feeding costs further threaten the sustainability of production systems.

In general, increasing marbling tends to contribute to higher feeding costs, as it requires the use of more energy-dense or specially formulated feeds, which are often associated with longer finishing periods. This extension in finishing time raises the overall raising expenses, and in some cases additional treatments may be necessary, further increasing costs. Estimates suggest that feed expenses can increase by 10-20% to achieve higher marbling levels compared to standard finishing, although this largely depends on the specific methods used, the composition of the feed, the breeding conditions, and the targeted quality.

Developing comprehensive technologies that simultaneously address genetics, nutrition, and management factors, as well as improving feeding efficiency, is necessary to enhance marbling levels within a herd. Relying on a single-factor change will not increase the IMF content of beef significantly.

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