

1 **Environmental and health-related external costs of meat consumption in**
2 **Italy: estimations and recommendations through life cycle assessment**

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14 **ABSTRACT**

15 The literature on the external costs of food consumption is limited. This study aims at advancing in this field
16 by translating the environmental and health-related impacts generated by the life-cycle of meat into external
17 costs via monetization. The main types of meat consumed in Italy are used as a case study. The potential
18 external costs are estimated via attributional life cycle assessment (LCA), using: i) the ReCiPe method for the
19 environmental impact assessment (fourteen impact categories), ii) the population attributional fractions for
20 the health damage from meat ingestion, and iii) the CE Delft environmental prices for monetization. Results
21 show that processed pork and beef generate the highest costs on society, with an external cost of
22 approximately 2€ per 100g. Fresh pork and poultry follow, with a cost of 1€ and 0.5€ per 100g, respectively.
23 For comparison, the potential external costs of legumes (i.e., a plant-based alternative to meat) are estimated
24 to be from eight to twenty times lower than meat (around 0.05€ per 100g of legumes). In 2018, meat
25 consumed in Italy potentially generated a cost on society of 36.6 bn€. The burden arises almost equally from
26 impacts generated before meat ingestion (mainly associated with the emissions arisen from farming), and
27 after the ingestion (due to diseases potentially associated with meat consumption). A sensitivity analysis on
28 the main parameters revealed a large uncertainty on the final yearly cost, ranging from 19 to 93 bn€.
29 Although more research is needed to improve the accuracy and the validity of the models used in the study
30 (e.g., human health impact assessment, monetization) and to include potential external costs currently
31 unaccounted for (e.g., water use, animal welfare, occupational health), results show unequivocal significant
32 costs associated with meat consumption. We thus advocate for policies aimed at reducing these costs and
33 allocating them properly.

34 1. INTRODUCTION

35 Nowadays it is almost common knowledge that food consumption is linked with significant environmental
36 impacts: food production uses 40% of Earth's land, and it accounts for about 70% of Earth's freshwater
37 withdrawals (Clark et al., 2019; Willett et al., 2019). Moreover, a third of global greenhouse gas (GHG)
38 emissions (18 Gt CO₂eq/yr) comes from the food system -from production to consumption-, with
39 industrialised countries being responsible for 27% of it (Crippa et al., 2021). However, the costs in terms of
40 natural resources' use and harmful emissions remain mostly hidden from consumers (Nguyen et al., 2012;
41 Pieper et al., 2020). These costs are known under the name of external costs or externalities, because they
42 are not included in the final market price. Externalities arise when an activity generates an impact on
43 someone without compensating them, leading to welfare losses to society as a whole (Pigou and Aslanbeigui,
44 2017). This study uses a holistic approach to estimate the potential external costs of a food product, providing
45 a potential framework to policymakers for future assessments.

46 The main meat types consumed in Italy (beef, pork, processed pork, and poultry) are used as a case study.
47 Meat -in particular meat from ruminants- is one of the foods with higher impact on global warming and other
48 environmental categories, such as acidification and eutrophication (Clune et al., 2017; Poore and Nemecek,
49 2018). Meat consumption has consequences in terms of animal welfare and human health too (Bonnet et al.,
50 2020). The International Agency for Research on Cancer (IARC) has classified the consumption of red and
51 processed meat as probably carcinogenic and carcinogenic (for colorectal cancer) to humans, respectively
52 (Bouvard et al., 2015). Moreover, epidemiological studies found a correlation between meat consumption
53 and other diseases, such as type 2 diabetes and coronary heart disease (Bechthold et al., 2019; Schwingshackl
54 et al., 2018, 2017). As a consequence, a null or low consumption of red and processed meat is recommended
55 to achieve the sustainable development goals and to remain within safe planetary boundaries for the Earth
56 system (Springmann et al., 2020; Willett et al., 2019). Nevertheless, meat has always been part of the human
57 diet (Leroy and Cofnas, 2020) and it remains the major source of protein for Europeans (26 g of
58 protein/capita/d). While the supply of beef proteins declined in Europe in the past 20 years (from 8 g/d in
59 1990s to 6 g/d in 2013), pork meat supply remained constant (11 g/d) and the supply of proteins from poultry
60 increased from 2 g/d in 1960s to 9 g/d in 2013 (Bonnet et al., 2020; FAO, 2021). Meat plays a relevant role in
61 the Italian diet too: although the Italian protein supply from poultry meat is 17% lower than the European
62 average, an excess of beef (30%) and pork (7%) proteins have been supplied in Italy in the period 2014-2018
63 compared to an average European country (FAO, 2021). Notwithstanding, the number of vegetarian and
64 vegan people is on the rise, reaching almost 9% of the Italian population (Eurispes, 2020). All these reasons
65 make the consumption of meat in Italy an ideal case study to suggest a new way to look at the external costs
66 of food and at how these should be accounted for food policies.

67 The approach proposed in this study is based on the monetization of the environmental and health impacts
68 generated by a food product throughout its entire life cycle. To assess the potential environmental impact of
69 food, the LCA methodology is typically adopted in the literature, since it allows to quantify all the impacts
70 from the extraction of the raw materials until the end of life (McLaren et al., 2021; Notarnicola et al., 2017a).
71 On the other hand, the estimation of the health impacts typically relies on epidemiological studies associating
72 a disease to the ingestion of food (Springmann et al., 2018; Stylianou et al., 2021). A framework was proposed
73 by Stylianou et al. (2016) to combine the nutritional and environmental health impact of food products. This
74 framework was applied to change in diets, such as the substitution in the US of beef and processed meat
75 with fruits, vegetables, nuts, legumes, and selected seafood (Stylianou et al., 2021). Results suggest that a
76 substitution of only 10% of the daily caloric intake could offer substantial health improvements (48 min
77 gained per person per day) and a 33% reduction in the dietary carbon footprint (Stylianou et al., 2021).
78 Recently, a similar framework was used to compare a vegan diet, a Mediterranean diet, and the national
79 dietary guidelines in the German federal state of North Rhine-Westphalia (Paris et al., 2022). The authors
80 highlight the health benefits of increasing the share of plant-based foods in the diet, and they recommend
81 including animal welfare and human health indicators in LCAs of food. Our study follows the same
82 methodological framework (i.e., including human health-related impacts in the LCA), but we applied it to a
83 single food portion (i.e., 100 g of meat). The impacts were then monetized and upscaled to the national level,
84 in order to estimate the overall potential cost on society caused by meat consumption in Italy.

85 Different monetization methods of the environmental impacts (e.g., Stepwise 2006, EPS, Environmental
86 Prices) are available in the literature (Pizzol et al., 2015). The methods differ in the geographical scope and
87 the cost perspective (e.g., damage cost, abatement cost), leading to different monetary valuation coefficients
88 (Amadei et al., 2021). Studies that assessed the external costs of meat and other food products already exist
89 in the literature, but no study was found that quantified both the environmental and health-related costs.
90 For instance, Weidema et al. (2008) assessed the potential external costs and benefits of reducing the
91 environmental impact of meat and dairy products in the EU, but the health-related costs were not assessed.
92 The authors concluded that the social costs of meat and dairy could be 20% lower if the environmental
93 impacts were reduced. Using the same monetization method (Weidema, 2009), Nguyen et al. (2012)
94 quantified the external environmental cost of pork production in the EU. The cost was estimated to be around
95 1.9 € per kg of pork produced, mainly due to land occupation and GHG emissions. Other studies focused just
96 on the climate costs of food products, asking for policy measures to close the gap between current market
97 prices of food products and their true costs. The external climate cost estimated for meat varies among the
98 different studies. Pieper et al. (2020) estimated for the German context a cost of 1.7 € per kg of pork, 2.8 €
99 per kg of poultry, 6.6 € per kg of ruminant, and 0.02 € per kg of plant-based product. In their study, an
100 emission cost rate of 180 € per tonne of CO₂eq from the German Federal Environment Agency was used.
101 Gren et al. (2019) quantified the climate cost for beef and tomatoes in Sweden using the actual Swedish tax

102 on CO₂ (~115 €/t CO₂). The resulting costs vary from few euro cents per kg of Swedish tomatoes to 5-7 € per
103 kg of Swedish beef. Springmann et al. (2017) assessed the climate cost of food across the globe and
104 investigated the health consequences of a taxation based on the climate impact. With an emissions price for
105 GHG of ~46 €/t CO₂eq (assumed to correspond to the net present value of future climate damages), average
106 climate costs were 2.5 € per kg beef, 0.3 € per kg of pork and poultry, and less than 0.1 € per kg of most crops.
107 The authors concluded that climate taxes on food commodities would also promote health if properly
108 designed. Finally, in another study, Springmann et al. (2018) estimated the health-related costs to society
109 attributable to red and processed meat consumption, and concluded that including these costs in the price
110 of red and processed meat could lead to significant health and environmental benefits.
111 Despite this growing body of research on the external costs of food production, the quantification of the
112 environmental and health-related costs of a national food supply chain based on LCA is lacking in the
113 literature. This study provides for the first time an estimation of the total external cost of a single portion of
114 meat and of all meat consumed in a year in a developed country, proposing a framework for the assessment
115 of these costs that could be adopted in the future for other food products in different contexts.
116 The paper is structured as follows: first the amount of meat actually consumed in Italy is estimated. Then,
117 the potential environmental and health impacts are quantified through LCA. The impact of the last step of
118 the meat life cycle (i.e., ingestion) is estimated via the number of years that are potentially lost or gained due
119 to its consumption. The environmental and health impacts are translated into monetary values using the
120 external costs proposed in the Environmental Prices handbook by the CE Delft research centre (Bruyn et al.,
121 2018). The results are finally interpreted to provide insights and recommendations for the public and the
122 policymakers.

123 **2. MATERIALS AND METHODS**

124 In the study, the potential monetary cost for society due to the life cycle impacts of meat consumption in
125 Italy is estimated. The cost includes the hidden economic consequences from the impact of meat production
126 and distribution on several environmental categories (e.g., climate change, acidification, etc.), and the human
127 health cost (positive or negative) of eating meat. Other potential external costs and benefits to society (e.g.,
128 animal welfare, occupational health, cultural and hedonistic aspects) were excluded for lack of robust data
129 in the scientific literature. Although concerns about occupational health and foodborne illnesses at
130 slaughterhouses have been reported in the recent literature (Ciambrone et al., 2020; Jerie and Matunhira,
131 2022; Qekwana et al., 2017), with the Covid-19 pandemic increasing the attention on this issue (Herstein et
132 al., 2021; Larue, 2022; Ursachi et al., 2021; Winders and Abrell, 2021), few quantitative data are available (Li
133 et al., 2019). Following the framework proposed in previous LCAs of dietary changes (Paris et al., 2022;
134 Stylianou et al., 2021, 2016), the health-related impact of the food is included in the LCA. The methodology
135 adopted is described in detail in the next sections: estimation of meat consumption in Italy in 2018 (2.1), LCA

136 of meat consumption (2.2), quantification of the health impacts linked to meat ingestion (2.3), monetization
 137 of the environmental and health impacts (2.4), and interpretation (0).

138 2.1. Italian meat consumption

139 Italian apparent meat consumption is estimated from the FAOSTAT database, adding up production and
 140 imports, and subtracting the exports (FAO, 2021). Since FAOSTAT data include bones, cartilages, and other
 141 by-products, the amount of fresh bone-free meat per kg of apparent meat is calculated using the conversion
 142 factors from Springmann et al. (2020): 0.715 for beef, 0.68 for pork, and 0.71 for poultry. The amount of meat
 143 waste along the supply chain is subtracted to account for the actual amount consumed by the Italian
 144 omnivorous population: 5% of waste during processing and packaging, 4% during distribution, and 11%
 145 during consumption (FAO, 2011). From a total apparent consumption in 2018 of approximately 5 kt (i.e., 77
 146 kg per capita), the actual daily consumption per Italian omnivore results to be approximately 130 g/d. A
 147 population of 60.5 million was assumed for Italy in 2018 (Eurostat, 2020), with 4.3 million vegetarian and
 148 vegan (Eurispes, 2018). Consumption results for the different types of meat are reported in Table 1. On
 149 average, an Italian omnivore consumes 82 g/d of unprocessed (i.e., “fresh”) meat, mainly poultry (41%) and
 150 beef (34%), and 46 g/d of processed meat, mostly (97%) in the form of processed pork meat. Data for
 151 processed meat are collected from the annual report of the Italian association of meat producers (ASSICA,
 152 2019). Processed meat data do not include frozen meat, due to its very low consumption in Italy (IIAS, 2019).
 153 Finally, poultry meat is assumed to be entirely unprocessed in our study.

154 *Table 1. Meat consumption in Italy in 2018. Elaboration on data from FAOSTAT and ASSICA (ASSICA, 2019; FAO, 2021). Pc: per capita;*
 155 *pc_o: per omnivore; d: day.*

Meat type	Production kt	Export kt	Import kt	Consumption (apparent)		Consumption mode	Consumption (bone-free meat)		Average consumption (actual)	Average omnivores' consumption (actual)
				kt	kg/pc		kt	kg/pc	g/(pc*d)	g/(pc _o *d)
Beef	809	140	347	1,016	16.8	Fresh	695	11.5	25.5	27.5
						Processed	31.7	0.5	1.2	1.3
Pork	1,470	302	1,100	2,268	37.5	Fresh	409	6.8	15	16.2
						Processed	1,134	18.7	41.7	44.8
Poultry	1,270	176	88.5	1,182	19.5	Fresh	840	13.9	30.9	33.1
Other	115	10.9	65.6	170	2.81	Fresh	119	2.0	4.3	4.7
Total	3,660	628.9	1,601	4,636	76.6		3,228	53.3	118.6	127.7

156

157 **2.2. LCA methodology**

158 The environmental impacts of meat production are assessed via LCA following the recommendations of the
159 ISO 14040 and ISO 14044 (ISO, 2006a, 2006b). In the following sections, the goal and scope definition (2.2.1)
160 and the life cycle inventory (2.2.2) are presented.

161 **2.2.1. Goal and scope**

162 The goal of the LCA is to assess the potential cost on society due to the environmental and health impacts of
163 meat consumption in Italy, using 2018 as reference year. The assessment is a snapshot of the potential
164 impacts generated in a specific (past) time, and it does not try to assess, for instance, the potential
165 consequences from a dietary shift. For this reason, the assessment falls under the umbrella of the so-called
166 attributional LCAs. Secondary data are used for the assessment, collected from LCA databases, public
167 statistics, scientific literature, and industrial reports. The main LCA databases used for the study are Agri-
168 footprint 4.0 (Durlinger et al., 2017), and Ecoinvent 3.6 (Wernet et al., 2016).

169 **2.2.1.1. Declared units**

170 Two declared units (DUs) are considered for the study. First, a unit (DU₁) based on mass (i.e., 100 g of ingested
171 product) is used to quantify and compare the potential impact of the four main different types of meat
172 consumed in Italy (beef, pork, processed pork, and poultry). Then, a declared unit corresponding to the daily
173 consumption of meat by the omnivorous Italian population for one year (2018) is used to evaluate the annual
174 potential environmental impacts. The daily amount of meat corresponds to the average consumption of meat
175 by the Italian meat-eaters (i.e., 127.7 g/d per capita as reported in Table 1), minus the fraction of “Other”
176 meat (4.7 g/d) since no information on its potential environmental and health impacts was available. The
177 composition of the second declared unit (DU₂) is presented in Table 2.

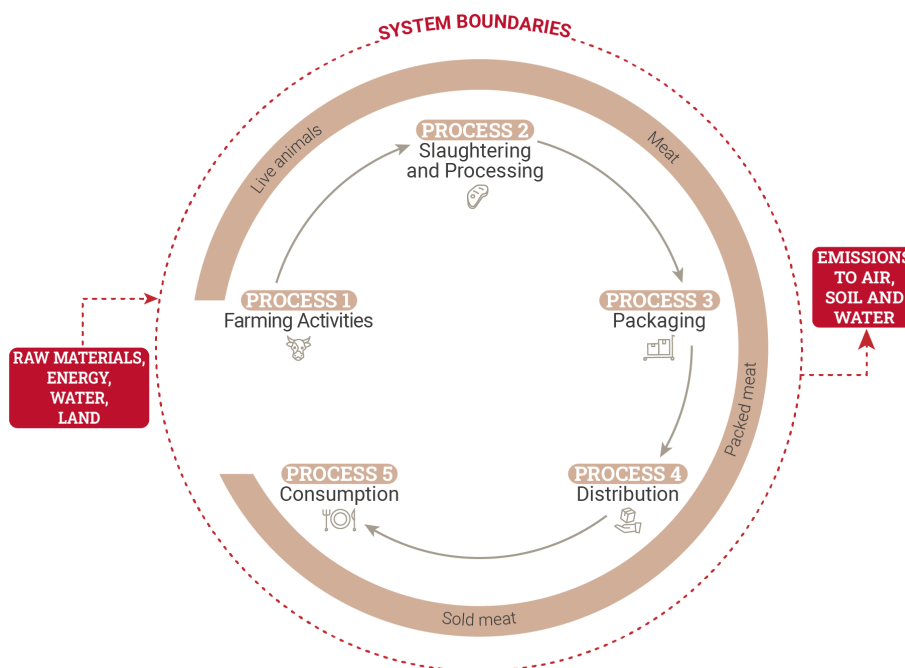
178 *Table 2. Daily Italian meat consumption by omnivorous population. The actual consumption, divided per meat source and processing,*
179 *is used as declared unit in the study (DU₂).*

Meat		Actual consumption		
		kt/y	g/(d*pc ₀)	%
Beef	Fresh	563.9	27.5	21.6
	Processed	25.8	1.3	0.98
Pork	Fresh	331.7	16.2	12.7
	Processed	920.1	44.9	35.1
Poultry	Fresh	680	33.1	25.9
Total		2.620	123.0	100

180 **2.2.1.2. System boundaries**

181 The life cycle of meat is investigated from the production of the materials and energy used in the farm,
182 through the final distribution of the packaged product, to its final consumption. Treatment of human

183 excretion after meat ingestion is excluded from the assessment. A scheme representing the system
184 boundaries of the study is presented in Figure 1. Even though some differences exist in the life cycle of the
185 four types of meat examined (e.g., farming activities, feed production), five common macro unit processes
186 (UPs) are identified: farming activities (UP1), slaughtering and processing (UP2), packaging (UP3), distribution
187 (UP4), and consumption (UP5). For the consumption stage (UP5), the health impacts associated with meat
188 ingestion are also included in the assessment (see Section 2.3).



189

190 *Figure 1. Processes of the meat life cycle included in the assessment (see Figure S.1 of supplementary materials for details)*

191

192 **2.2.1.3. Allocation procedure**

193 The way multifunctionality is addressed affects significantly the results of LCA studies related to the agri-food
194 sector (Notarnicola et al., 2017a). No consensus has been reached yet on how to allocate the impacts
195 between meat and the co-products, such as milk and skin (Wilfart et al., 2021). In this study, an economic
196 allocation procedure is chosen, with the prices for the different products taken from the Agri-footprint
197 database (Durlinger et al., 2017). The only exception regards the allocation procedure in dairy farming. In this
198 case, in- and out-flows are partitioned between co-products (i.e., milk and meat) based on a bio-physical
199 allocation in line with the PEF working group recommendations' (IDF, 2015): almost 86% of the flows are
200 allocated to milk, 12% to meat and the remaining 2% to calves.

201 **2.2.1.4. Impact assessment**

202 Inputs and outputs of the system are converted into potential environmental impact through the ReCiPe
203 impact assessment method (Huijbregts et al., 2017). The life cycle impact assessment is performed with the
204 9.1 version of the SimaPro software (Pré Consultants, 2020). The following fourteen impact categories are
205 investigated: climate change (over 100 years), ozone depletion, terrestrial acidification, marine
206 eutrophication, freshwater eutrophication, human toxicity, photochemical ozone formation, particulate
207 matter formation, terrestrial eco-toxicity, marine eco-toxicity, freshwater eco-toxicity, ionising radiation,
208 land use, water use. The most relevant characterization factors considered in the ReCiPe method for the
209 climate change impact over 100 years are 30.5 kg CO₂eq per kg of fossil methane, 27.75 kg CO₂eq per kg of
210 biogenic methane, and 265 kg CO₂eq per kg of nitrous oxide. The assessment of the health impact is based
211 on epidemiological studies, as presented in section 2.3.

212 **2.2.2. Life cycle inventory**

213 The following paragraphs present the inventories for the five unit processes: farming activities (2.2.2.1),
214 slaughtering and processing (2.2.2.2), packaging (2.2.2.3), distribution (2.2.2.4), and consumption
215 (2.2.2.5). **Farming activities (UP1)**

216 Due to lack of primary data regarding Italian farming activities, farms are modelled from datasets
217 representative of European farms available on the Agri-footprint database: i.e., an Irish beef farm, and Dutch
218 dairy, pork, and poultry farms. The main inputs to UP1 are feed (transported to the farm), water, and energy,
219 whereas the outputs are the live animals and potential secondary products (e.g., milk). Datasets have been
220 adjusted to better represent the Italian scenario. To simplify, the same farming datasets were used for
221 imported meat too. The edits applied to the original Agri-footprint datasets are briefly summarized here and
222 presented more in detail in Section S1.1 of the supplementary material. Amount and type of feed considered
223 in the original datasets are left unchanged, whereas feed sources are modified to reflect the actual origins.
224 The only exception are beef and dairy-beef farms, where grazing is entirely substituted with Italian maize
225 silage. Beef meat is assumed to come mainly from beef herds (79%), and the remaining from dairy-beef farms
226 (Basile, 2019). Cereal and legume origins are modelled based on FAOSTAT data on Italian production and
227 imports. Transportation of feed to the farm is included in this unit process (see Section S1.1.1 in the
228 supplementary material for the details on transportation modelling). When available, the main greenhouse
229 gas emissions (i.e., CH₄, N₂O) generated in-farm are modified from the original dataset in order to reflect
230 Italian data reported in the annual greenhouse gas inventory of the European Union (European
231 Environmental Agency, 2020). Finally, the Italian electric mix from the ELCD database is used to model
232 energetic consumption both for in-farm activities and for ancillary processes (e.g., feed mixing).

233 **2.2.2.2. Slaughtering and processing (UP2)**

234 The datasets available on the Agri-footprint database are used for the slaughtering process. The main inputs
235 in this stage are water, electricity, and thermal energy. Even though bovines do not require a scalding phase,
236 electric consumption for their slaughter (i.e., 79.8 kJ per 100 g of slaughtered meat) is higher than the one
237 for pork and chickens. The reason can be ascribed to the lower yields for beef slaughtering in terms of kg of
238 meat per kg of live animal. Pork meat, instead, requires more thermal energy. The Italian electricity mix is
239 considered for electric consumption, whereas a natural gas boiler has been assumed to provide the thermal
240 energy needs. Transportation of the live animals from the farm to the slaughterhouse are included in this
241 unit process, while no transportation from the slaughterhouse to the processing plant is considered.

242 Meat is processed in many ways in Italy, including various types of sausages and cold cuts. To simplify, the
243 meat types consumed in Italy are grouped into three categories: i) fresh meat with no need for further
244 processing, ii) dry-cured ham, and iii) baked ham. The correspondence between each type of meat consumed
245 in Italy and the meat category is reported in Table S.16. To give a couple of examples, *salame* is modelled as
246 dry-cured ham, whereas canned meat as baked ham. For the aging phase of dry-cured ham, 6.25 g of sodium
247 chloride (Toldra, 2004) and 0.38 kWh (Kvalsвик, 2017) are considered to be used per 100 g of ham. As for
248 baked ham, 0.0056 Nm³ CH₄ and 30 g of brine are considered to be used per 100 g of finished product (Bonou
249 and Birkved, 2016). The brine composition considered for the study is reported in Table S.15. Food losses
250 (5%) and their treatment as organic waste are considered for both fresh and processed meat. Moreover,
251 wastewater treatment is also considered for the slaughtering phase.

252 **2.2.2.3. Packaging (UP3)**

253 A single use packaging made of polystyrene tray (3.3 g per 100 g of meat) and polyethylene film (0.4 g per
254 100 g of meat) were considered for all types of meat (Notarnicola et al., 2017b). Average European datasets
255 were used to model the production of the packaging. It was assumed that meat is packaged in the same place
256 where the animals are slaughtered and processed.

257 **2.2.2.4. Distribution (UP4)**

258 The distribution stage refers to the transportation of packaged meat from the processing plant to an average
259 retailer. Food waste along the distribution chain (4%) and its final treatment are also included in the unit
260 process. Average distances to retailers are considered for meat produced and consumed in Italy. The
261 distances are quantified based on regional meat production (Macrì, 2017), assuming that retailers buy meat
262 within the same region. If a region consumes more meat than it produces, retailers are assumed to buy the
263 extra meat from another region. An average distance of 100 km is considered for meat transported within
264 the same region, whereas 500 km are considered for inter-regional transportation. Imported meat is
265 assumed to be shipped to Italy via sea for extra-European countries, and via truck for transportation within

266 Europe. Trucks are chosen rather than rail since 95% of European food is transported by road (Dionori et al.,
267 2015). Truck and sea distances from the capital city of the supplying country to Rome are estimated via
268 Google Maps (Google, 2019) and Sea Routes (SeaRoutes, 2019), respectively. Both truck and ship
269 transportation are modelled considering refrigerating means. Average transportation distances included in
270 the LCA for the Italian meat supply are shown in Table S.17. Finally, 0.105 MJ of electric consumption from
271 the national grid is assumed to keep 100 g of meat refrigerated at the retailer (Heller and Keoleian, 2018).

272 **2.2.2.5. Consumption (UP5)**

273 The last unit process considered in the study includes: i) transportation of the packaged meat from the
274 retailer to the place of consumption, ii) meal preparation, iii) meal consumption, and iv) waste treatment.
275 No domestic refrigeration nor human excretion are included. Transportation is modelled assuming that
276 consumers buy on average thirty items when they shop for groceries, and that a portion of meat (i.e., 100 g)
277 is one of those items. In other words, meat is considered to be responsible for one thirtieth of the impacts
278 generated in a 4-km two-ways journey to a retailer (Notarnicola et al., 2017b). Cured meat is assumed to be
279 consumed without any further preparation, whereas 0.85 MJ of natural gas are considered to be used to
280 cook 100 g of fresh meat (Notarnicola et al., 2017b). Eleven percent of meat is assumed to be wasted in the
281 consumption phase (FAO, 2011) and treated as organic waste.

282 **2.3. Health impact from meat ingestion**

283 In the assessment, only the health impacts for which a robust scientific literature (i.e., systematic reviews of
284 epidemiological studies) was available were included. These include the relationship between eating red and
285 processed meat and contracting four diseases: colorectal cancer (Schwingshackl et al., 2018), type 2 diabetes
286 mellitus (Schwingshackl et al., 2017), stroke (Bechthold et al., 2019), and coronary heart disease (Bechthold
287 et al., 2019). In line with the existing literature, no risk change for these diseases was attributed to poultry
288 meat (Springmann et al., 2020). Other health consequences potentially linked to meat consumption were
289 excluded from the assessment due to lack of extensive data, such as higher risk for antibiotic resistance (EFSA
290 and ECDC, 2019), obesity (Rouhani et al., 2014), zoonosis (Espinosa et al., 2020), and food poisoning
291 (Hennekinne et al., 2015), or lower risk for nutritional deficiencies in infants (Leroy and Cofnas, 2020).

292 The disease risk for an Italian omnivore is estimated from the dose-response curves drawn in the systematic
293 reviews, assuming the average daily intake of red and processed meat presented in section 2.1. Considering
294 red meat and processed meat as two independent risk factors (Springmann et al., 2018), the proportion of
295 the diseases contracted in Italy attributable to meat consumption (i.e., population attributable fraction, PAF)
296 can be estimated. Given that no information was available on the number and age of people who contracted
297 these diseases in Italy (and on the amount of meat consumed daily by the different age groups), the PAF
298 proportion was assumed to be valid also for the share of disability-adjusted life years (DALYs) lost (or gained)

299 in Italy for each of the diseases. Steady state conditions were assumed for the intake of meat by the Italian
 300 population and the DALY lost. The total DALYs lost in Italy due to the four diseases are from the 2017 Global
 301 Burden of Disease study (Monasta et al., 2019). The DALYs indicate the sum of years of potential life lost due
 302 to premature mortality and the years of productive life lost due to disability. Considering an Italian population
 303 (P) of 60.5 million people in 2018, divided into 56.2 million meat eaters (O) and 4.3 million non-meat eaters
 304 (V), the fraction of health losses seen in the Italian omnivore population attributed to disease *i* (i.e., PAF_{O_i}),
 305 is calculated through equation 1:

$$PAF_{O_i} = \frac{\sum_j P_o \times \Delta R_{O_{i,j}}}{\sum_j (P_o \times \Delta R_{O_{i,j}}) + 1} \quad 1$$

306

307 Where P_o is the fraction of Italian omnivores, and $\Delta R_{O_{i,j}}$ is the risk variation of losing/gaining DALYs with
 308 respect to the baseline risk factor of disease *i* due to the risk factor *j* (i.e., the consumption of red or processed
 309 meat). This value is derived from the relative risk curves produced from cohort studies which starts from a
 310 null consumption of meat (Bechthold et al., 2019; Schwingshackl et al., 2018, 2017). For each disease *i*, the
 311 $PAF_{O_{i,j}}$ is assessed for each risk factor *j*. Finally, the $DALY_{O_{i,j}}$ lost by the omnivorous population due to the
 312 different risk factors *j* are calculated multiplying the $PAF_{O_{i,j}}$ times the total amount of DALYs lost in Italy in
 313 2018 due to the disease *i* reported in the Global Burden of Disease. All the steps to assess the DALYs are
 314 reported in detail in the spreadsheet in the supplementary material. To estimate the DALYs linked to type 2
 315 diabetes mellitus, it is considered that 90% of Italian diabetes cases are type 2 diabetes (ISTAT, 2017).

316 **2.4. Monetization phase**

317 The potential environmental impacts have been monetized to quantify potential costs for society.
 318 Monetization is considered a weighting method in LCA, since it allows to rank the impacts and to aggregate
 319 them (Amadei et al., 2021; Pizzol et al., 2015). Here, the impact assessment results are converted into a single
 320 score (i.e., a monetary value) using the environmental prices recommended by CE Delft (Bruyn et al., 2018).
 321 The environmental prices are representative for Europe (EU28), and they are based on the impact pathway
 322 approach developed in the EU project NEEDS (2008). The prices indicate the loss of welfare due to one
 323 additional kg of pollutant emitted to the environment in an average European location (Bruyn et al., 2018).
 324 Different approaches were adopted to obtain a price for the environmental impacts: for instance, the cost
 325 for GHG emissions (57 € per t of CO₂eq) was considered based on both the damage cost of climate change
 326 and the abatement cost to reach a 40% GHG emission reduction in 2030 compared to 1990. On the other
 327 hand, the price for the impact on ecosystems and human health (e.g., respiratory diseases caused by the
 328 formation of particulate matter) is based on stated preference studies and budget constraints (i.e.,
 329 willingness to pay). The prices for each environmental impact category are presented in Table S.19, and we

330 refer the reader to the original report for all the details on the modelling assumptions. Since the method
331 does not provide a price for water use, this category was excluded from the quantification of the total
332 monetary burden. The prices proposed by CE Delft are used here because: i) they are developed from the
333 same characterization model (ReCiPe) used for the impact assessment, and ii) they have been previously
334 used by the European Commission (2019).

335 For the monetization of the health implications of meat ingestion, the amount of DALYs lost or gained are
336 multiplied by 55,000 €/DALY. This value is assumed to represent the willingness to pay for an additional year
337 of healthy life for an average European citizen (Bruyn et al., 2018).

338 **2.5. Interpretation**

339 **2.5.1. Comparison with plant-based alternatives**

340 The external costs of meat are preliminarily compared with two plant-based alternatives: peas and soybeans.
341 Costs are compared until the slaughtering phase of meat production since the available inventory for the
342 plant-based alternatives (Agri-footprint) is referred only to their production. European productions are
343 considered for the legumes: Italian for soybeans, and an average between French and German productions
344 for peas. Italian and European productions are considered since the majority of legumes consumed in Italy
345 are cultivated there (FAO, 2021; IDH and IUCN NL, 2017). The impacts are compared both on a mass basis
346 (DU_1) and in terms of proteins (i.e., 100 g of proteins produced). A protein content of 20 g, 16 g, and 17.5 g,
347 are considered for 100 g of beef, pork, and poultry meat, respectively (Poore and Nemecek, 2018); whereas
348 a protein content of 21.5 g is considered for 100 g of dried peas (Poore and Nemecek, 2018), and 36 g for
349 100 g soy beans (U.S. Department of Agriculture, 2019).

350 **2.5.2. Sensitivity analyses**

351 Sensitivity analyses are performed on the uncertain parameters considered in the study: i) the prices used to
352 translate the potential environmental impacts into monetary costs (3.1.2), ii) the risk variation ($\Delta R_{O_{i,j}}$) of
353 contracting the four diseases (3.2), and iii) the monetary value of DALYs. The baseline results (S_0) are
354 compared to a “minimum” cost scenario and a “maximum” one. The minimum cost scenario (S_{\min}) is obtained
355 from the lower bound of the environmental price range proposed by CE Delft, the lower bound of the disease
356 relative risks drawn in the reviews of the cohort studies, and a DALY value of 55,000 €. On the other extreme,
357 the maximum cost scenario (S_{\max}) is obtained using the upper bound of the environmental price range, the
358 upper bound of the disease relative risks, and a DALY value of 110,000 €, i.e., the highest value associated to
359 a life year lost due to disability reported by Bruyn et al. (2018).

360 3. RESULTS

361 The following sections present the potential pre-ingestion impacts -linked to the life cycle of meat before
362 ingestion- and their external costs (3.1), the potential health impact from meat ingestion and its cost (3.2),
363 and the total potential yearly cost for society from meat consumption (3.3).

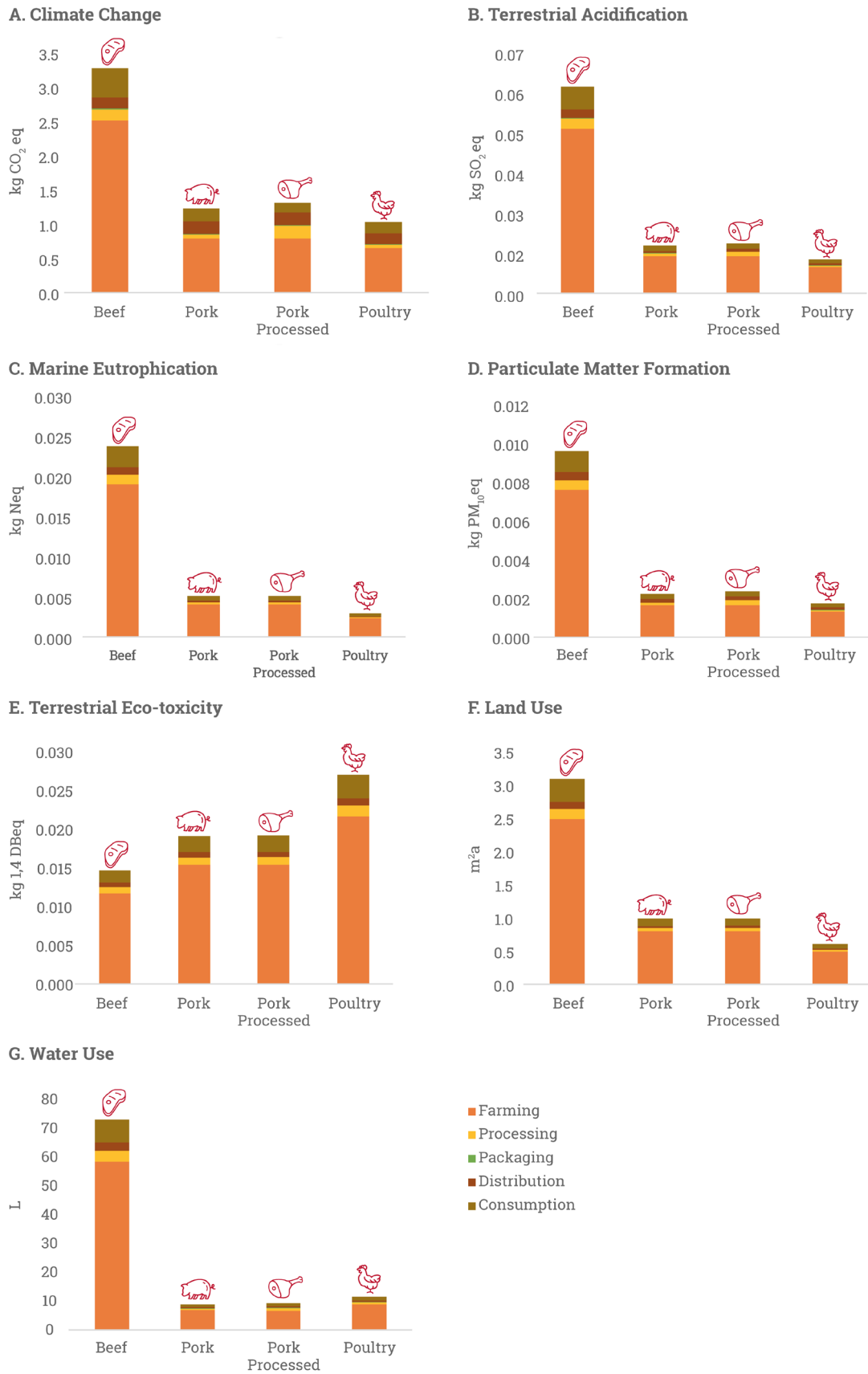
364 3.1. External pre-ingestion costs

365 3.1.1. Life cycle impact assessment results

366 The impact assessment results per 100 g of consumed meat (DU_1) are presented in Figure 2. Only the six
367 impact categories with a higher influence on the external costs are shown, while the remaining impact
368 categories are presented in Table S20. Although water consumption is not included in the monetized result,
369 the impact is shown in Figure 2 for its relevance to society.

370 Beef meat presents the highest impact in all categories but terrestrial ecotoxicity, where poultry meat shows
371 the worst performance. Regarding the impact on climate change, feed production, farming activities, and
372 slaughtering are responsible from 65% (processed pork) to 77% (beef) of the total impact. The processing
373 phase is responsible for 5% of the climate impact for unprocessed meat, mainly due to food loss, and 15%
374 for processed meat. In the case of pork meat processing, dry cured ham generates around five times the
375 global warming impact of baked ham (330 vs 65 g $CO_2eq/100$ g meat), mainly due to the energy demand for
376 curing. The role of packaging production is negligible for all types of meat, whereas the distribution phase
377 contributes to 5% of the total climate impact for beef meat and around 15% for the other types of meat.
378 Food loss is a relevant source of GHG emissions, and its impact increases moving down the supply chain since
379 the loss is linked to a higher number of activities. In total, beef meat generates 3.26 kg CO_2eq/DU_1 , whereas
380 pork, processed pork, and poultry meat generate 1.15, 1.21, and 0.94 kg CO_2eq/DU_1 , respectively (see Table
381 S20). The impacts before the slaughtering phase are presented in Table S21. Before slaughtering, pork and
382 poultry meat generate around 30% of the beef impact (2.52 kg $CO_2eq/100$ g of slaughtered meat). This is
383 mainly due to enteric fermentation, which accounts for approximately 35% of the climate impact of
384 slaughtered beef, and to the lower feed-to-meat conversion ratio for beef. Feed production generates
385 around 1 kg CO_2eq per 100 g of slaughtered beef, mainly due to maize production (60%) and manure
386 management (18%). Feed production is the major responsible for the climate impact of pork, accounting for
387 64% of the impact until slaughtering. Soybean meal is responsible for approximately 30% of the impact even
388 though it accounts for less than 10% of the feed mass. Most of the impact is linked to land use change in
389 South America, since soybean meal used in Italian farms is typically imported from Argentina and Brazil (IDH
390 and IUCN NL, 2017). Feed production -in particular soybean meal and palm oil- is the main responsible for
391 the global warming potential of poultry meat too, generating 87% of the impact until slaughtering.

392 Processes until slaughtering account from 74% to 80% of the impacts on terrestrial acidification too, mainly
393 due to ammonia emissions. In the case of beef, 60% of the acidification impact is linked to manure
394 management, and 33% to direct field emissions from fertilization. Manure management and emissions from
395 fertilizers are the main culprits for the acidification impact of pork production too, but the impact per 100 g
396 of meat is 75% lower than beef. Direct ammonia emissions from manure management generate 65% of the
397 acidification impact of poultry meat, whereas the production of feed (i.e., direct ammonia emissions to air
398 from field fertilization) is responsible for 30%. Beef impact on marine eutrophication is five and eight times
399 the one of pork and poultry meat, respectively. For all meat types, 80% of the eutrophication impact is linked
400 to processes until slaughtering. The main contributors to the impact are nitrate emissions to water, and
401 ammonia emissions to air. The remaining 20% of the impact is linked to meat that is produced and, later,
402 wasted. Pre-processing phases are responsible for most of particulate matter formation as well (from 70% to
403 80%). Ammonia emissions to the atmosphere from manure management and fertilization are the main
404 sources of impact, followed by nitrogen oxide emissions from agricultural field machines, transportation, and
405 energy production. Beef meat has a higher impact for land use too, mainly linked with its low food conversion
406 ratio, and with the larger land requirements to cultivate the feed. As previously mentioned, poultry meat has
407 the worst environmental performance in the terrestrial ecotoxicity category, with an impact 30% higher than
408 pork and 40% higher than beef. The impacts are mainly linked to the use of pesticides for growing the animal
409 feed: in the case of poultry, 70% of the impact comes from soymeal production and 27% from palm oil.
410 Finally, beef requires 70 L of water per 100 g of meat, approximately six and eight times the amount of water
411 consumed by poultry (around 11 L/DU₁) and pork (around 9 L/DU₁). Differences in water consumption for
412 the different meat types depend mainly on the amount and type of feed.



413

414 Figure 2. Comparison of the life cycle impact assessment results (DU_1) for the different life cycle stages of the four types of meat: a) 415 climate change; b) terrestrial acidification; c) marine eutrophication; d) particulate matter formation; e) terrestrial eco-toxicity; f) land 416 use; g) water use.

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3.1.2. Monetized results

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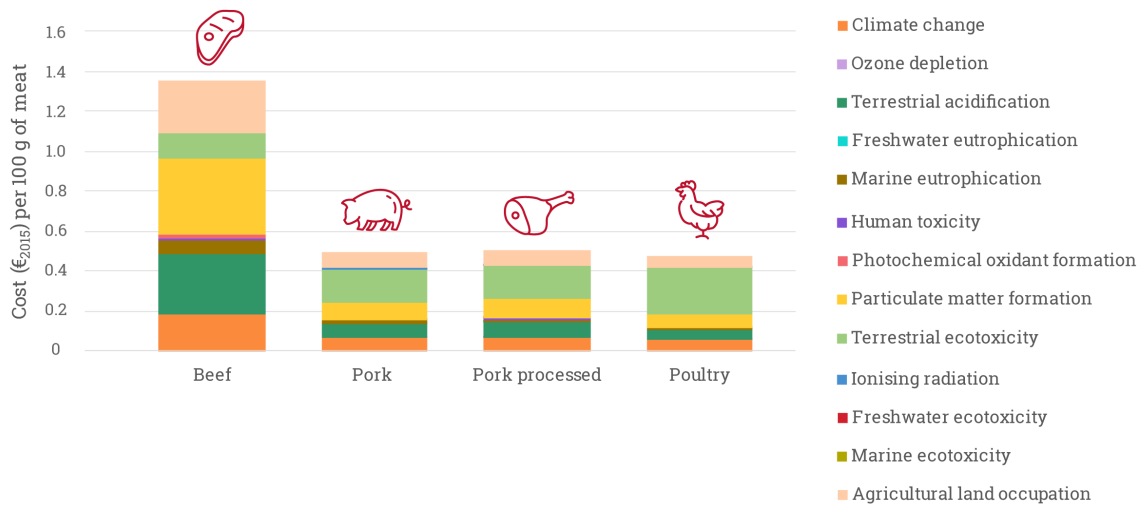
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Figure 3 shows the monetization results of the impacts pre-ingestion, while the relative data are reported in Table S22. In line with the midpoint results, beef meat generates the highest cost on society: 1.35 € per 100 g (DU₁). Lower external costs are associated with the consumption of pork, processed pork, and poultry meat: 0.50, 0.51 and 0.47 €/DU₁, respectively. Particulate matter formation is the main responsible (28%) for the external costs associated with beef meat, followed by acidification potential (22%), land use (19%), and global warming potential (14%). Particulate matter has a relevant role also in the life cycle costs of pork (18%) and poultry (15%) meat. However, the highest external costs from pork and poultry meat consumption (pre-ingestion) are linked to ecotoxicity: 0.17 €/100 g of pork meat (34% of total) and 0.24 €/100 g of poultry meat (i.e., 50% of total). The impacts related to land use, acidification, and climate change, account from 10% to 18% of the pre-ingestion external costs of pork and poultry meat.



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Figure 3. Comparison of the pre-ingestion external costs (euro₂₀₁₅) generated by the life cycle of 100 g (DU₁) of beef, pork, processed pork and poultry meat.

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3.2. External post-ingestion costs

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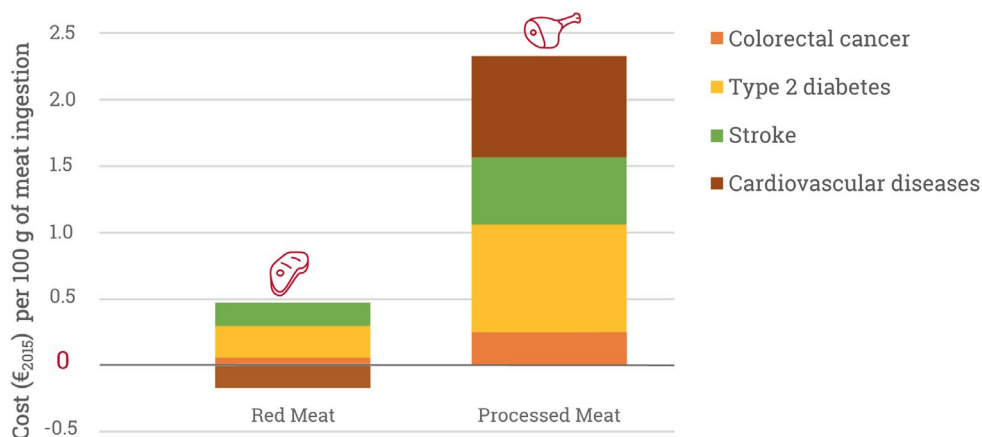
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In this section are presented the main results from the assessment of the external costs generated by the ingestion of meat in Italy, while all the details can be found in the supplementary material (Section S5 and spreadsheet). Based on the reviews of the cohort studies, the average Italian daily consumption of red meat (43.8 g/d) increases the risk of contracting three of the four diseases considered (see Table S23 in the supplementary material): from a 3.5% increase for colorectal cancer, through a 5.4% increase for stroke, to an 8.6% increase for types 2 diabetes. At the same time, it reduces by 3% the risk for coronary heart disease; Bechthold et al. (2019) found in fact a reduction in the risk of coronary heart disease with a consumption of red meat up to 60 g per day. On the other hand, the average Italian daily consumption of processed meat generates a higher risk for all the diseases considered: from a 14% increase for coronary heart disease to a

441 30% increase for type 2 diabetes. The conversion of the risk variation in DALYs is presented in Table S24, and
 442 it shows that meat consumption (red plus processed meat) is responsible for approximately 15% of the total
 443 DALYs lost in Italy due to colorectal cancer, 26% of the DALYs lost due to type 2 diabetes, 17% of the DALYs
 444 lost due to stroke, and 9% of the DALYs lost due to coronary heart disease. Processed meat accounted for
 445 around 90% of the total health impacts linked to meat consumption. The average DALYs lost due to the
 446 ingestion of 100 g of meat (DU_1) result to be 5.5×10^{-6} for red meat (i.e., approximately 3 minutes) and $4.2 \times 10^{-}$
 447 5 (i.e., approximately 22 minutes) for processed meat. It is worth highlighting that these health impacts per
 448 100 g of meat do not reflect the impact caused by the intake of 100 g of meat *una-tantum*, but they represent
 449 the total costs on society generated by the annual consumption of red and processed meat in Italy (896 kt
 450 and 946 kt, respectively) normalized on a 100 g portion. The conversion of DALYs into external costs is
 451 presented in Figure 4. The average external cost per 100 g of red meat results to be 0.30 € (in an interval
 452 spanning from an actual benefit of 0.74 € to a cost of 1.04 €), and 2.33 € for processed meat (from 0.78 € to
 453 3.26 €). The annual DALYs lost to meat consumption range from a minimum of 13,300 (corresponding to a
 454 monetary value of 0.73 bn €), when the lower bounds of the relative risk variation are considered, to a
 455 maximum of 731,000 (i.e., 40.2 bn €) when the upper bounds are considered.

456



457

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Figure 4. Health costs (€₂₀₁₅) linked to the ingestion of 100 g of red and processed meat.

459

460 The impact of meat consumption on cardio-vascular diseases showed extremely high uncertainties, going
 461 from actual DALY benefits to the highest DALY losses among the diseases considered. To reduce uncertainty,
 462 the impact on cardio-vascular diseases was excluded from the analysis. The external costs of meat ingestion
 463 excluding cardio-vascular disease result to be 0.47 € (from 0.17 to 0.75 €) and 1.56 € (from 1.19 to 1.88 €)

464 per 100 g of red and processed meat, respectively. This is reflected in an annual cost for society ranging from
 465 12.7 bn € to 24.5 bn €, with an average value of 19.1 bn € (corresponding to around 315 € per capita).

466 3.3. Total external costs

467 The total external costs from meat consumption are reported in Table 3. Excluding the costs from cardio-
 468 vascular diseases, processed pork results to be the type of meat generating the highest cost on society, with
 469 an external cost of 2.1 €/100 g. Beef meat follows with 1.9 €/100 g, whereas the consumption of 100 g of
 470 fresh pork and poultry meat cost to society approximately 1 € and 0.5 €, respectively. In the case of processed
 471 pork meat, 76% of the external cost is linked to the potential disease burden. The opposite is true for beef
 472 meat, with 74% of the external cost linked to the emissions arising to produce, process, and supply the meat.
 473 In the case of fresh pork meat, the external costs are almost equally distributed between costs pre-ingestion
 474 and post-ingestion.

475 The annual external cost of Italian meat consumption results to be 36.5 bn €, corresponding to approximately
 476 600 € per Italian resident (assuming all the costs were borne by the Italian population). Pork meat accounts
 477 for 61% of the total cost, mainly due to the health impact associated with the ingestion of processed meat.
 478 Beef and poultry meat have a lower but still significant cost on society, with a total damage quantified in 11
 479 bn € and 3.2 bn €, respectively.

480 *Table 3. External costs referred to 100 g of meat (DU₁) and annual 2018 Italian consumption (DU₂). *Weighted average costs for fresh*
 481 *beef (96%) and processed beef meat (4%).*

Costs			Beef*	Pork (fresh)	Pork (processed)	Poultry	Total
DU ₁	Pre-ingestion	€	1.35	0.5	0.51	0.47	Not applicable
[100 g]	Post-ingestion	€	0.52	0.47	1.56	0	Not applicable
	Total	€	1.88	0.97	2.07	0.47	Not applicable
DU ₂	Pre-ingestion	bn €	7.98	1.65	4.69	3.21	17.5
[annual]	Post-ingestion	bn €	3.08	1.57	14.4	0	19.1
	Total	bn €	11.1	3.22	19.1	3.21	36.6

482 4. INTERPRETATION

483 4.1. Comparison with plant-based alternatives

484 The comparison of the life cycle impact assessment results for legumes and the four types of meat is shown
 485 in Table S25 and S26. In line with previous studies (Clune et al., 2017; Poore and Nemecek, 2018; Saget et al.,
 486 2021), legumes generate lower environmental impacts in all impact categories, both on a mass and protein
 487 basis. The only exception is the higher water consumption to produce 100 g of soybeans compared to 100 g
 488 of pork and poultry meats. However, when the food is compared in terms of proteins, soybeans require a
 489 lower amount of water (38 L/100 g protein) than all meat types (from 43 L/100 g protein of pork meat to 290

490 L/100 g protein for beef meat). As for climate change, meat production generates from 12 to 46 times the
491 GHG emissions of legumes on a mass basis. The gap further increases when the comparison is done on a
492 protein basis: the meat generating the lowest impact (i.e., poultry meat with 3.7 kg CO₂eq/100 g protein) is
493 responsible for approximately 17 times the average emissions caused by legumes (i.e., 0.2 kg CO₂eq/100 g
494 protein). Same ratios were found for terrestrial acidification, marine eutrophication, particulate matter
495 formation, and terrestrial ecotoxicity, while a reduction in the impact ratio was noticed for land use, with
496 meat using from 3 to 12 times the agricultural soil used for growing legumes.

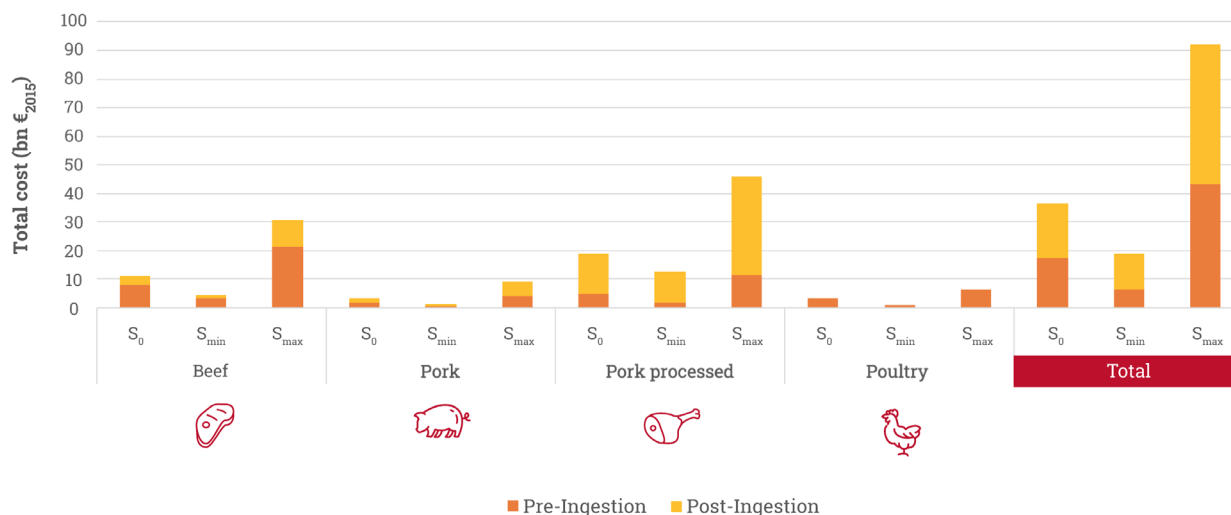
497 The external cost of legumes' production phase is presented in Table S27 and Table S28. In terms of mass,
498 legumes' production generates a cost on society (less than 0.05 € per 100 g) from 4 to 13% the one of meat.
499 As for the potential health damage from the ingestion of legumes, cohort studies did not find any correlation
500 between the consumption of legumes and the four diseases here considered (Bechthold et al., 2019;
501 Schwingshackl et al., 2018, 2017). Notwithstanding the potential health benefits of consuming more legumes,
502 the overall cost for society of consuming 100 g of legumes is from 8 to 40 times lower than the one of meat.
503 In terms of proteins, 100 g of plant-based proteins cost around 0.17 € to society, compared to 2 - 12 € for
504 100 g of meat proteins.

505 **4.2. Sensitivity analyses**

506 To test the robustness of the results, minimum and maximum cost scenarios are modelled. The main results
507 are summarized in Figure 5, where S_{min} and S_{max} indicate the two extreme scenarios. The type of meat with
508 the highest degree of uncertainty appears to be fresh pork, with a maximum cost resulting to be 8 times the
509 minimum cost. On the other hand, the lowest variation is observed for processed pork (i.e., S_{max} is 3.7 times
510 S_{min}). The annual external cost due to meat consumption in Italy varies from 92.3 bn€ in the worst scenario
511 (i.e., around 1,500 € per capita) to 19.1 bn€ in the best scenario (i.e., around 300 € per capita).

512 Beef meat shows the lowest variation in the pre-ingestion costs (from 0.56 to 3.61 €/DU₁), whereas pork
513 meat costs per DU₁ range from 0.16 € to 1.22 €. In the high-cost scenario (S_{max}), around 60% of the pre-
514 ingestion costs are related to the impacts on land use, due to the high economic value associated with
515 ecosystem services and loss of biodiversity in this scenario. The contribution of climate change spans from
516 11 to 14% of the overall cost for the different types of meat, reaching a maximum of 0.3 € per 100 g of beef
517 meat. In the low-cost scenario (S_{min}), almost half of the costs are linked to the formation of particulate matter
518 in the atmosphere. Excluding the ingestion costs, the meat supply chain generates a cost on society from 6.3
519 bn € (i.e., around 100 € year⁻¹ pc⁻¹) to 43.2 bn€ (i.e., 700 € year⁻¹ pc⁻¹).

520



521

522 *Figure 5. Total external cost linked to meat consumption in Italy in one year (2018) considering the three different scenarios of the*
 523 *sensitivity analysis: S₀ (baseline), S_{min} (low costs), S_{max} (high costs).*

524 **5. LIMITATIONS**

525 The main limitations of the study concern the lack of primary inventory data for meat production, the
 526 estimation of health risks, and the uncertainty related to the monetization process.

527 The use of recognized LCA databases increased the quality of results in terms of transparency and
 528 reproducibility, but it lacked representativeness for the specific case study. Italian meat production emissions
 529 were based on Agri-footprint datasets, which have been previously used to calculate average environmental
 530 impacts linked to food production and consumption in Europe (Notarnicola et al., 2017b; Sala and Castellani,
 531 2019). Although we partially edited these datasets to better represent the Italian scenario, they do not
 532 encompass the whole spectrum of Italian farms (e.g., no data is available for extensive farming systems in
 533 hills or mountains (Zucali et al., 2017)) nor farms from where meat is imported. Costs from pork and poultry
 534 meat resulted to be higher in our case with respect to using the original Agri-footprint datasets mainly
 535 because of the larger consumption of soymeal from South America. On the other hand, beef meat resulted
 536 to be less costly in our case thanks to lower ammonia emissions considered for feed production. Greenhouse
 537 gas emissions from beef meat production are in line with a previous study that assessed the climate impact
 538 of ten beef farms in the north of Italy: 14.5 kg CO₂-eq per kg of beef live weight vs. an average of 15 kg CO₂-
 539 eq estimated by Bonnin et al. (2021). Overall, edits did not lead to significant variations in the results: if the
 540 original datasets were used, the overall costs for society would be 1.4% lower. Despite the apparent low
 541 sensitivity of the results to the edits, primary data on food losses and on the farms where meat consumed in
 542 Italy is actually produced would significantly improve the accuracy of the impact assessment. For instance, a
 543 recent study found via material flow analysis a larger consumption of meat in Italy compared to the present

544 study (Ferronato et al., 2021), suggesting a potential underestimation of the total external costs assessed
545 here. The impact from transportation might be underestimated too: in our study, distances were calculated
546 from maps assuming that products were traveling on the shortest path between two locations (without any
547 additional stop), and secondary data were used for the emissions. Results showed a limited contribution of
548 transportation to the overall cost. Although our results are in line with previous assessments (Poore and
549 Nemecek, 2018; Weber and Matthews, 2008), recent studies showed how shipping could play a larger role
550 in the emissions from the supply chain of food (Li et al., 2022) and how LCA databases could underestimate
551 the emissions from ships (Istrate et al., 2022).

552 As for monetization, although the prices adopted here provide results that are easy to understand and to
553 compare, potential external costs arising from site-specific impacts should be explored to increase the
554 accuracy of the results. Moreover, part of the impact of food supply chains occur typically beyond national
555 and European boundaries: using European prices for such impacts results therefore critical (Arendt et al.,
556 2020; Bruyn et al., 2018). External costs and benefits that were not accounted here for lack of data should
557 be explored in the future: from the impact on additional environmental categories, such as freshwater
558 depletion, indirect land-use change, and resource depletion (Ligthart and van Harmelen, 2019), through
559 additional impacts related to human health damage, such as medical and administrative costs (Wijnen and
560 Stipdonk, 2016), to other social impacts, such as animal welfare (Fernandes et al., 2021), occupational health,
561 job-creation, and cultural and hedonistic values.

562 As for the post-ingestion assessment, more research on the health consequences of consuming meat in Italy
563 is needed to: i) validate the modelling assumption, ii) account for the specificity of the Italian context (e.g.,
564 diet) in terms of health risks and meat nutritional properties (Morze et al., 2021), and iii) include the costs or
565 benefits of other health consequences potentially linked to meat consumption currently excluded from the
566 assessment due to lack of robust scientific evidence (e.g., antibiotic resistance, obesity, nutritional
567 deficiencies). As regards pathogenic hazards (e.g., Salmonella) due to meat ingestion, a recent study showed
568 that the impact on human health from foodborne illnesses due to beef consumption in the U.S. is of the same
569 magnitude with the environmental impacts and the occupational hazards arising at the slaughterhouse (Li et
570 al., 2019). Since the slaughtering stage represents a small fraction of the life-cycle environmental impact of
571 meat in our case study, the inclusion of food poisoning and occupational hazard in the assessment would not
572 affect the results in a significant way. In fact, foodborne illnesses due to pathogenic hazards from beef
573 consumption and occupational risk at the slaughtering plant were calculated to reduce the healthy life in the
574 U.S. of a few minutes per year per capita (Li et al., 2019), while the increasing risk of colorectal cancer, stroke,
575 and types 2 diabetes due to red and processed meat consumption, was estimated in our study to reduce the
576 healthy life of Italian meat-eaters of approximately 54 hours per year.

577 6. DISCUSSION and CONCLUSION

578 The goal of this study was to quantify the external cost generated from Italian meat consumption, due to the
579 impacts on the environment and on human health. Such cost remains otherwise hidden as it is not accounted
580 for in the price of food products. Results showed that the external cost of 100 g of meat pre-ingestion ranges
581 from 0.5 € in the case of poultry and pork meat, to 1.3 € in the case of beef. The main emissions responsible
582 for the external cost are the ones contributing to the formation of particulate matter, acidification, climate
583 change, and eco-toxicity. Considering climate change, our results are lower than previous assessments (e.g.,
584 1.8 € per kg of beef meat compared to 2.5 € in Springmann et al. (2017) and 4.5 € in Pieper et al. (2020)), due
585 to different monetization factors and inventory data. As for the external costs after ingestion, around 350,000
586 DALYs are estimated to be lost every year in Italy because of red and processed meat consumption (excluding
587 the potential effect on cardiovascular diseases, which showed a high degree of uncertainty). Assuming a
588 value of 55,000 € per DALY lost, 100 g of red meat cost to society 0.5 €, while 100 g of processed meat cost
589 1.6 €. It should be pointed out that this cost was normalized based on the average daily meat consumption
590 in Italy in 2018; if consumption reduced in the future, the health risk would reduce as well, and, as a
591 consequence, the cost on society per 100 g of meat consumed. Coupling environmental and health costs, the
592 consumption of 100 g of meat in Italy has a hidden cost of around 0.5 € for poultry, 1 € for pork, and 2 € for
593 beef and processed pork. Extending the results to the entire meat consumption in Italy, the total cost was
594 around 36.6 bn € in 2018 (ranging from 19.1 to 92.3 bn €). This cost, which does not include any benefit to
595 society linked to the meat supply chain (e.g., employment, cultural heritage), is almost equally shared
596 between pre-ingestion (48%) and post-ingestion (52%) impacts. The preliminary comparison with the
597 production phase of plant-based alternatives showed that legumes generate a much lower cost on society,
598 both on a mass basis (around 0.05 € per 100 g of legume) and on a protein basis. The legume cost refers only
599 to the life cycle emissions, since no (or reduced) health risks are associated with their ingestion. To remain
600 within the planetary boundaries of safe operating space for humanity, the EAT-LANCET commission
601 recommends a daily consumption of 7 g (from 0 to 14 g) of beef and/or pork meat, and 29 g (from 0 to 58 g)
602 of poultry meat (Willett et al., 2019). If the Italian meat-eaters adopted this diet (assuming that red meat was
603 half fresh and half processed), the external cost of meat consumption would amount to around 30% of the
604 current diet cost (see Table S30 and the spreadsheet in the supplementary material for more information).
605 This is in line with the significant GHG emission and health savings showed by Stylianou et al. (2021) by
606 substituting meat consumption with plant-based alternatives. Nevertheless, our results show that the burden
607 on society would remain significant with a EAT-LANCET diet too (approximately 10 bn € annually). A
608 consequential assessment including the potential implications of a national dietary change is however
609 needed to confirm this result.

610 Our investigation is one of the first attempts to couple, through monetization, the life cycle impacts on
611 multiple environmental categories with the health impacts linked to meat ingestion. The methodology

612 adopted could help LCA practitioners to better understand potential advantages and disadvantages of using
613 monetization in the LCA of food products. On the one hand, monetization can support and simplify the
614 comparison between different types of meat by providing a final single score. On the other hand, the
615 uncertainties of the prices recommend a prudent use of the results. The testing of more than one
616 monetization method and the conversion of monetary units to the year of quantification represent promising
617 path towards more robust results (Arendt et al., 2020). Further assessments are recommended to validate
618 the results and to produce a robust background to support policy makers, civil society, and other stakeholders
619 in understanding the implications of their choices. Integrating the ingestion phase in the LCA of other food
620 products would be useful to draw a complete assessment of their social burden: the same methodology
621 adopted here could be used for instance for products high in sugar content and alcohol (McLaren et al., 2021).

622 In the end, who pays for the external cost generated by meat production and consumption? While some
623 costs are already borne by the meat-eaters (e.g., carbon taxation or trading scheme linked to some carbon
624 emissions along the supply chain (Gren et al., 2019)), most costs are borne indiscriminately (and likely
625 unknowingly) by the entire society (Pieper et al., 2020). For instance, the Italian society is already bearing the
626 health costs associated with particulate matter emissions from Italian farms or the higher prices for food due
627 to lower yields caused by acidification. Some costs are also borne by people living outside of Italy, affected
628 for instance by adverse climate events indirectly caused by the meat consumed in Italy, or by impacts directly
629 happening outside of Italy (e.g., emissions from fields where feed for Italian animals is produced).

630 Internalizing the external costs would make the people generating the impact bearing its costs (i.e., polluter-
631 pays principle): ideally, a person consuming meat would pay a higher price, and the extra money would be
632 used to compensate the damaged population. However, it is important to stress that internalizing the cost
633 would not prevent the damage to happen. Even if polluters paid a higher price, human and environmental
634 health remain priceless. Despite discussing a monetization of environmental impacts, the authors have
635 approached this study with a strong sustainability mind-set: natural capital should not be considered as
636 replaceable with human-made capital, as no price could be paid for most ecosystem services (Ekins et al.,
637 2003). This study aimed at shedding light on costs currently invisible to the society and at trying to help the
638 general public, as well as most policy makers, to better grasp their actual extent. The authors' hope is that
639 this new awareness can lead not only to a fairer distribution of the costs, but also to the diffusion of more
640 sustainable practices that would prevent the damage in the first place. This should be considered only as the
641 first step to generating a new understanding of issues related to the sustainability of the food system, of our
642 public health and of the protection of our environment.

643 **ACKNOWLEDGEMENTS**

644 This manuscript is based on a consultancy provided by Demetra Onlus to the Italian non-for-profit
645 organization LAV (Lega Anti Vivisezione) on the external costs of meat production in Italy. The research was
646 then updated, expanded, and put into a manuscript thanks to the financial support of Demetra Onlus. The
647 authors would like to thank both Demetra Onlus and LAV for the support, and VerbaVolant ([www.e-](http://www.verbavolant.it)
648 [verbavolant.it](http://www.verbavolant.it)) for the help with the illustrations.

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