Untrained consumer assessment of the eating quality of European beef: 2. Demographic factors have only minor effects on consumer scores and willingness to pay

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Short title: Consumers value and rate beef quality consistently

Abstract

The beef industry must become more responsive to the changing market place and consumer demands. An essential part of this is quantifying a consumer's perception of the eating quality of beef and their willingness to pay for that quality, across a broad range of demographics. Over 19 000 consumers from Northern Ireland, Poland, Ireland, and France each tasted seven beef samples and scored them for tenderness, juiciness, flavour liking and overall liking. These scores were weighted and combined to create a fifth score, termed the Meat Quality 4 score (MQ4) (0.3*tenderness, 0.1*juiciness, 0.3*flavour liking and 0.3*overall liking). They also allocated the beef samples into one of four quality grades that best described the sample; unsatisfactory, good-every-day, better-than-every-day or premium. After the completion of the tasting panel, consumers were then asked to detail, in their own currency, their willingness to pay for these four categories which was subsequently converted to a proportion relative to the good-every-day category (P-WTP). Consumers also answered a short demographic questionnaire. The four sensory scores, the MQ4 score and the P-WTP were analysed separately, as dependant variables in linear mixed effects models. The answers from the demographic questionnaire were included in the model as fixed effects. Overall, there were only small differences in consumer scores and P-WTP between demographic groups. Consumers who preferred their beef cooked medium or well-done scored beef higher, except in Poland, where the opposite trend was found. This may be because Polish consumers were more likely to prefer their beef cooked well-done, but samples were cooked medium for this group. There was a small positive relationship with the importance of beef in the diet, increasing sensory scores by about 4% in Poland and Northern Ireland. Men also scored beef about 2% higher than women for

most sensory scores in most countries. In most countries, consumers were willing to pay between 150-200% more for premium beef, and there was a 50% penalty in value for unsatisfactory beef. After quality grade, by far the greatest influence on P-WTP was country of origin. Consumer age also had a small negative relationship with P-WTP. The results indicate that a single quality score could reliably describe the eating quality experienced by all consumers. Additionally, if reliable quality information is delivered to consumers they will pay more for better quality beef, which would add value to the beef industry and encourage improvements in quality.

Keywords: Consumer testing, Beef, Quality, Demographics, Europe

Implications

A single quality descriptor of beef eating quality will likely be applicable to the entire European market due to the small impact of demographics on consumer scores. This descriptor could form the basis of an eating quality based grading system for beef which would allow consumers to select beef of a desired quality when purchasing beef. As European consumers are also willing to pay more for better quality beef, such a system would provide a price signal in the market, creating a financial incentive for producers to include eating quality in their management strategies.

Introduction

There is interest in developing an eating quality based grading system for the European beef industry to reduce the variability in eating quality of European beef (Verbeke *et al.*, 2010). It has already been shown that such a system would be well

accepted (Hocquette *et al.*, 2011) and could be based upon the Meat Standards Australia (MSA) model (Watson *et al.*, 2008a) which uses predictors such as carcase weight, ossification, rib fat and intramuscular fat to predict consumer eating quality. Indeed Bonny et al (2016a and 2016b) has previously shown that this model functions well when using European beef, with only minor adjustments. However it is unclear if a single quality descriptor would be applicable to all European consumers. Demographics are well established as factors that influence the beef quality scores and purchasing decisions of consumers (Berry and Hasty, 1982, Thompson *et al.*, 2005). Therefore, these factors must be investigated in order to properly design taste panel experiments (Thompson *et al.*, 2005) and to validate the use of a single quality descriptor for all consumers, as the basis of an eating quality beef grading system. Furthermore, willingness to pay information would allow the beef industry to take full advantage of a beef grading system based on eating quality with realistic price differentials, and highlighting groups of consumers who place a greater value on quality.

Previous work on Australian and Korean consumers identified only very minor demographic effects on sensory scores of beef and lamb (Thompson *et al.*, 2005, Hwang *et al.*, 2008). The main response was that consumers who considered beef to be a more important part of their diet scored lamb more favourably (Thompson *et al.*, 2005). Thompson *et al.* (2005) also found a small difference between the genders, with men scoring beef around 2 points out of 100 lower than women. However this trend isn't consistent in the literature, Huffman *et al.* (1996) found no differences between the sexes when scoring beef, and Kubberød *et al.* (2002) found that men scored beef more favourably than women.

A consumer's preferred level of cooking doneness also has a small effect on consumer scores (Thompson *et al.*, 2005) with consumers who preferred beef cooked medium-well or well done scoring beef prepared medium about two points higher than consumers who preferred their beef cooked medium or rare. This appears to contradict the results of Cox *et al.* (1997) who found that consumers tasting beef cooked to their preferred level of cooking doneness rated beef higher. However, the Cox study was performed in restaurants where consumers ordered and paid for their steaks, potentially altering the result.

Previous studies have shown that Australian, American, Japanese, Irish and South African consumers are willing to pay at least twice as much for better quality beef (Lyford *et al.*, 2010, Thompson *et al.*, 2010). Though there were small variations between different demographic groups. Consumer age was found to have a negative relationship with willingness to pay in three studies (Lusk *et al.*, 2001, Lyford *et al.*, 2010, Thompson *et al.*, 2010). In contrast Reicks *et al.* (2011) found that age had no effect on the importance of price when consumers were purchasing beef, though this survey was more directed to factors influencing purchasing decisions, rather than willingness to pay for different quality levels.

There are several other demographic factors (sex, occupation, number of children in the household, or cooking method) that have been investigated and found to have no effect on willingness to pay for quality beef(Cox *et al.*, 1997) (Lyford *et al.*, 2010, Thompson *et al.*, 2010, Reicks *et al.*, 2011). Additionally, both Feuz *et al.* (2004) and Lusk *et al.* (2001) found no effect of income bracket on willingness to pay for

American consumers. In addition, Feuz *et al.* (2004) and Reicks *et al.* (2011) found that these patterns were similar across different regions in the USA.

In this study, we explore the demographic effects on consumer scores from four different European countries, and willingness to pay from these same countries and from Australia. Based on the results of consumer testing in other countries, we hypothesise that there will be only small demographic effects on sensory scores. These effects will be limited to a positive relationship with the importance of beef in a consumer's diet and a small increase in sensory scores when consumers prefer their beef prepared medium-well and well done. We also hypothesise that consumers will be willing to pay approximately double for beef of a premium quality compared to good-every-day product, and that this will not vary with demographic factors outside of a small negative relationship with consumer age.

Material and methods

Animals and muscle samples

The carcasses used for this experiment were described in detail by Bonny *et al.* (2016a) and Legrand *et al.* (2013). Briefly, the data set was formed through combining the records of a number of specific, smaller, experiments. As a result, this data set provides a cross-section of commonly used European cattle types from France, Poland, Ireland and Northern Ireland. The cattle were slaughtered commercially according to standard practice in each country. There was a range of 5-28 days *post mortem* ageing for the samples, and all samples were wet aged. A total

of 25 different muscles were collected, which reflected a wide range of different eating qualities, though not all muscles were collected from each carcass.

Meat preparation and consumer panels

Meat preparation and consumer assessment of eating quality for the four cooking methods were performed according to the protocols for MSA testing by personnel trained in MSA testing procedures (Anonymous, 2008, Watson *et al.*, 2008a) in each of the participating countries, France, Ireland, Northern Ireland and Poland. Each consumer only tasted beef cooked by a single cooking method and degree of cooking doneness. The slow cooking method was only used in Poland and the Korean BBQ (barbeque) was tested only in Ireland. The grill cooking method was performed in all countries and the roast cooking method was performed in all countries except for France. Grill samples were prepared to either a rare or a medium doneness in France. Legrand *et al.* (2013) has previously demonstrated that there were no significant differences in consumer responses between the two levels of cooking doneness used in this experiment. In Northern Ireland, the roast and grill samples were prepared to either a medium or a well-done cooking doneness (Anonymous, 2008, Bonny *et al.*, 2016b). All other samples were prepared to a medium cooking doneness with cooking doneness determined by a combination of consistent sample size, cooking temperature and time (Anonymous, 2008, Bonny *et al.*, 2016b).

For each cooking method consumers received seven portions: the first portion (a "link" sample) was derived from either a generic striploin or rump muscle and

176 expected to be of average quality – the sensory scores for this portion were not part
177 of the final statistical analysis. Each of the remaining six portions was derived from
178 one of the muscle samples collected. These were taken from a variety of different
179 muscles and selected to present each consumer with a diverse quality range from
180 unsatisfactory to premium. These were served in accordance with a 6x6 Latin square
181 to balance potential order effects (Thompson *et al.*, 2005, Hwang *et al.*, 2008).
182 Consumers scored meat from their country of origin except for two sessions where
183 meat was tested between Poland and France in a complete factorial design, and a
184 series of sessions where French consumers tasted Australian beef. In all countries,
185 consumers were sourced through both commercial consumer testing organisations
186 and local clubs and charities. They were selected to reflect the general population.
187 Consumers scored samples for tenderness, juiciness, flavour liking and overall liking,
188 by making a mark on a 100 mm line scale, with the low end of the scale representing
189 a negative response and the high end of the scale representing a positive response.
190 Consumers were also asked to place the beef in one of four categories;
191 unsatisfactory, good-every-day, better-than-every-day or premium. After the
192 completion of the tasting panel, consumers were then asked to detail, in their own
193 currency, their willingness to pay for these four quality categories. All consumers
194 indicated their willingness to pay by marking a point on a line, except for the Irish
195 consumers who were required to tick a box indicating a fixed value. For a more
196 detailed description of the testing procedures and the questionnaire, see
197 (Anonymous, 2008).
198
199 *Consumer demographics*
200

In addition to scoring beef samples, consumers answered a short demographic questionnaire in their native language. The English version of this questionnaire is detailed elsewhere (Anonymous, 2008). This included questions about their age, gender, occupation, number of children and adults in the household and total income of the household. Not all taste panel sessions gathered information on willingness to pay; therefore, the numbers of consumers differed between the analyses examining the sensory scores and willingness to pay. Additionally, the Australian consumers were not included in the analysis of the sensory scores. The distribution of the demographics for the sensory score analysis is detailed by Bonny *et al.* (2016 Companion paper 1). In brief, there were 19 492 consumers and in all countries women outnumbered the men, except for Ireland. The majority of consumers came from households with 1-3 adults and 0-2 children (Bonny *et al.*, 2016 Companion paper 1). This is similar to the distribution of the demographics for the willingness to pay analysis (Table 1). In Australia, there were a greater number of consumers aged over 60 years than any other age group, and information regarding income was not collected (Table 1). Consumers were also asked to rate the importance of beef in their diet, their usual frequency of eating beef and their preferred level of doneness (Table 2). In all countries, most consumers ate beef at least once a week. In most countries the majority of consumers considered red meat to be at least a regular part of their diet, whereas in Poland there was a more even spread of consumers over the 'importance of beef in the diet' categories than other countries (Table 2).

Statistical analysis of sensory scores

The four sensory scores (tenderness, juiciness, flavour liking, overall liking) were weighted (0.3, 0.1, 0.3, 0.3) and combined to create a fifth score termed the Meat Quality 4 (MQ4) score. These weightings were used in this analysis as they are the weightings currently used in the Meat Standards Australia beef grading system in Australia (Thompson *et al.*, 2010). The important results from this analysis did not differ when the original weightings for the sensory scores (0.4, 0.1, 0.2, 0.3) were used. The effect of demographic factors on the four sensory scores and the MQ4 score was investigated using separate linear mixed effects models with the HPMIXED procedure in SAS (SAS, 2002). The random terms were beef sample identification number, consumer identification number within country and session, and session within country. The experimental design factors of country and sample serve order (2-7) were included in the model as fixed effects. This structure accounted for the variance associated with consumer and session, with each consumer providing 6 responses, and each session consisting of a separate set of 60 consumers. The score of the previous sample was included as a covariate to test for carry-over effects. Demographic effects were included in the model as fixed effects. These were age, income, gender, occupation, number of children in the household, number of adults in the household, importance of red meat in the diet, frequency of eating beef and the preferred level of doneness. Income and age were fitted within country as different scales were used in different countries. All factors in the model were interacted with country and the score of the previous sample was also interacted with sample serve order. Non-significant terms ($P>0.05$) were then removed in a step-wise fashion to arrive at the final model. The predicted means for the demographics effects were compared using the least significant differences, generated using the PDIFF function to perform pairwise t-tests in SAS (SAS, 2002).

Statistical analysis of willingness to pay

As the currencies differed between countries, willingness to pay was expressed as a proportion of good-every-day (P-WTP), for each quality grade; unsatisfactory, good-every-day, better-than-every-day and premium, as previously described by Lyford *et al.* (2010). This was analysed as the dependent variable in a linear mixed effects model, using the MIXED procedure in SAS (SAS, 2002). The random terms were consumer identification number, within country and session. As for the sensory score analysis, the demographic factors were included as fixed effects. The country where the session attended by the consumer and the cooking method, including degree of doneness, used in the session were also included as fixed effects. All fixed effects were interacted with country and quality grade. Non-significant terms (P>0.05) were then removed in a step-wise fashion to arrive at the final model. The predicted means for the demographics effects were compared using the least significant differences generated using the PDIFF function in SAS (SAS v9.1).

Results and Discussion

The effect of a consumer's preferred level of cooking doneness on sensory scores

Confirming our hypothesis, consumers who preferred their beef cooked medium-well or well-done scored beef more favourably than consumers who preferred their beef cooked medium or less (P<0.01), although this effect varied between countries as the interaction between both factors was significant (Table 3). The group of consumers in Northern Ireland who preferred their beef cooked well-done or medium-well scored

beef samples approximately 4 points higher (P<0.05) than consumers who preferred their beef cooked blue/rare and slightly higher than those who preferred medium (Table 4). This pattern was also present for the Irish consumers for tenderness, overall liking and MQ4 but to a lower extent (P<0.05). In contrast the Polish consumers who preferred their beef cooked well-done or medium-well scored beef samples approximately 3 points lower (P<0.05) than consumers who preferred their beef cooked blue, rare or medium (Table 4). There was no effect of preferred cooking doneness for the French consumers.

This result is supported by Hwang *et al.* (2008) and Thompson *et al.* (2005) who found a similar trend in Australian consumers. In contrast, the Polish consumers exhibited the opposite relationship with consumers who preferred beef cooked medium-well or well-done scoring samples less favourably. This may partially be explained by variations in the different degrees of cooking doneness used in this study, as consumers' rate beef cooked to their preferred cooking doneness higher (Cox *et al.*, 1997). More Northern Irish and Polish consumers preferred beef cooked medium-well to well-done than any other category. As the majority of Northern Irish consumers also tasted beef cooked well-done, it would be expected that there would be a positive relationship between preferred cooking doneness and consumer scores. However, while a large proportion of Polish consumers also preferred beef cooked medium-well to well-done, the Polish consumers tasted beef cooked medium, possibly underpinning the negative relationship between cooking doneness and consumer scores seen for this group. However, this theory does not explain the behaviour of the Irish consumers; therefore, other factors, such as preferred cooking method, may also be influencing the results. The lack of response identified for the

French consumers may have resulted from the uneven distribution of consumers over the doneness categories, with the overwhelming majority preferring their beef cooked medium. This should not be taken as an indication of the general population however, as consumers who preferred their beef cooked medium were actively recruited for this part of the study.

The effect of the importance of red meat on sensory scores

The hypothesis that consumers would score beef more favourably if they considered red meat to be a more important part of their diet was supported by consumers in Poland, France, and Northern Ireland, but not by those tested in Ireland.

For most of the sensory scores, the more important consumers considered red meat in their diet, the more favourably ($P<0.01$) they scored beef (Table 3). This effect was the most pronounced for the French consumers, with a change in the average sensory scores by over 19 points out of 100 for MQ4, and 4 points for tenderness and juiciness ($P<0.05$) (Table 5). The responses for both the Northern Irish and Polish consumers were small, with sensory scores changing by 1 to 3.4 points ($P<0.05$) over the range of importance tested (Table 5). The magnitude of the effect in Poland and Ireland is similar to the findings of Thompson *et al.* (2005), who used the same technique with Australian consumers tasting lamb. The sensory scores for overall liking and flavour changed by 3 points over the range and did not vary by country ($P<0.05$).

Notably, the effect seen for the French consumers was much larger than for the other groups. This result should be treated with caution due to the poor spread of French

consumers over the four possible responses, with only 0.13 % in the least important category. In contrast, the Polish data had between 20 to 30 % of consumers in each category. Further investigation with a more balanced distribution of consumers is required to fully quantify the effect of the importance of meat in the diet for French consumers on their perception of the eating quality of beef.

In Ireland there were no relationships detected between sensory scores and the importance of beef in the diet, except for flavour liking and overall liking. Therefore, we reject our hypothesis for this group. This result is supported by work on Korean and Australian consumers by Hwang *et al.* (2008) who also found no relationship. The spread of consumers across the four importance classes was very similar for the Irish and Northern Irish data, consequently, we expect that the difference in the relationships found are more likely related to actual differences in consumer behaviour. This is supported by the work of Lorenzen *et al.* (1999) and Neely *et al.* (1999) who both found that consumers in different geographical areas scored beef sensory quality differently. However, it is also possible that the analysis was not sensitive enough to pick up such a small effect in the smaller number of consumers tested in Ireland.

The effect of gender on sensory scores

Contrary to our hypothesis, men scored beef samples more favourably than women where a significant difference was found. Men scored beef samples higher than women by about 1 point out of 100 for overall liking and MQ4 ($P<0.05$) (Table 6). A similar effect was seen for flavour ($P<0.05$) and juiciness ($P<0.05$), but only among

Irish and Northern Irish consumers where men scored beef samples 1 – 2 points higher. For tenderness, only the Polish showed a difference between genders, with men scoring about 1 point higher ($P<0.05$).

The difference we found between men and women is supported by Gregory (1997) and Kubberød *et al.* (2002) who also found that men scored meat more favourably than women. However, while this trend was also seen for the other sensory scores, it was not seen consistently across countries. One explanation for the variable responses found between countries could be linked to a consumer's perception of the importance of red meat in their diet. Kubberød *et al.* (2002) in the same study also found that men had a more positive attitude towards red meat. As our study and other previous studies have shown that consumers who consider meat to be important in their diet score beef more favourably, it is possible that the differences in the sexes reported by Kubberød et al. (2002) may be confounded by the consumer's attitude towards red meat. In our case, we found that Irish men were more likely to score beef as very important in their diet (data not shown), and Polish women were more likely to never/rarely eat red meat (data not shown). All other categories had fairly even distributions. Therefore the lack of a clear consistent gender effect for all sensory scores and countries may be related to the lack of a consistent gender bias in the importance of red meat in the diet of the consumers in this study.

The effect of the country on willingness to pay and proportional willingness to pay

374 Supporting our hypothesis, consumers in all countries showed a general trend for the
375 willingness to pay to increase with the quality level (Table 7). This was most evident
376 for the French consumers, increasing from €5 to €23, and least evident for the Irish
377 consumers, where the difference between unsatisfactory and premium was only €3.
378 The consumers from Northern Ireland were willing to pay a similar amount for
379 unsatisfactory and good-every-day as the French consumers, but this trend did not
380 continue, and they were only willing to pay €14.7 for premium beef (Table 7). The
381 Australian consumers were willing to pay almost $30 for premium beef, but only $6.6
382 for the unsatisfactory category.
383
384 The F-values for the final model can be seen in Table 8. Country had a significant
385 effect on P-WTP, and this varied by quality grade (Figure 1). All countries except
386 Ireland were willing to pay around half the price for unsatisfactory beef than good-
387 every-day. The French consumers were willing to pay proportionally more for both
388 better-than-every-day (1.78) and premium beef (2.63), closely followed by the
389 Australian consumers (1.56, 2.17) (P<0.05). The results for the Australian consumers
390 line up well with the findings of both Lyford *et al.* (2010) and Thompson *et al.* (2010).
391 The Polish consumers were willing to pay almost double for premium beef (1.89)
392 than good-every-day, and one and a half times more (1.38) for better-than-every-day
393 (P<0.05). Increasing beef quality had a smaller effect on P-WTP in Northern Ireland,
394 with consumers willing to pay only 1.49 times as much for premium beef than good-
395 every-day beef, and 1.25 for better-than-every-day beef (P<0.05).
396
397 Consumers from Ireland went against the general trend of the other countries
398 reported in this study. They were willing to pay proportionally more for better quality

399 beef; however, this response was markedly smaller than for the other countries
400 (Figure 1), and the only differences evident were between the unsatisfactory category
401 compared to the better-than-every-day and premium categories (P<0.05).
402 This is in contrast to the work by Lyford *et al.* (2010) who found that Irish consumers
403 were willing to pay double for premium beef than good-every-day quality. However,
404 for their analysis, Lyford *et al.* (2010) excluded all consumer responses in which the
405 lower quality grades had a higher willingness to pay than the higher quality grades.
406 This assumes that consumers were willing to pay more for better quality beef, and
407 would cloud any other relationship. Such an assumption was not used in this study
408 so as not to bias the data. Secondly, the structure of the questionnaire differed
409 between Ireland and the other countries: Irish consumers used a 'tick-box'
410 questionnaire format instead of the 'mark the line' format used in the other countries
411 in this experiment. Lyford *et al.* (2010) found that a 'tick the box' format significantly
412 reduced the range of the responses and therefore blunted the willingness to pay
413 results for Australian consumers. Subsequently we would treat the result from Ireland
414 with caution, and further work in that area would need to consider the effect of
415 questionnaire format on the responses. Adding further weight to this idea the
416 Northern Irish consumers, which are geographically and culturally similar to the Irish
417 consumers, had similar responses to the other countries in this experiment, which all
418 used a 'mark the line' format for the questionnaire.
419
420 *The effect of consumer age on proportional willingness to pay*
421
422 Aligning with our hypothesis, consumer age had a negative relationship with P-WTP
423 for four out of the five countries examined in this study (Table 9). For most countries,

consumer age only had an effect on P-WTP for better-than every-day and premium quality grades (Table 9). For the Australian consumers, participants between 15-29 years had a higher P-WTP for better-than-every-day and premium than older consumers (P<0.05). This is similar to Northern Ireland where consumers between 15-29 years had a higher P-WTP than older consumer groups for the premium quality (P<0.05) and older consumers had a lower P-WTP for the better-than-every-day category. Following this same pattern, as consumers got older in Poland the P-WTP for better-than-every-day and premium beef decreased (Table 9). French consumers of different age groups differed in their P-WTP for both the better-than-every-day and premium categories. This aligns well with previous Australian data (Lyford *et al.*, 2010) and similar patterns have also been identified in Japanese, American and South African consumers (Feuz *et al.*, 2004, Lyford *et al.*, 2010, Thompson *et al.*, 2010). Further supporting this relationship, younger consumers' also out-bid older consumers for tender steaks in a mock auction in the USA (Lusk *et al.*, 2001).

While there were many significant differences for the French consumers, the relationship between age and willingness to pay was less clear. The consumers aged between 30 and 40 years tended to have had a higher P-WTP than the consumers aged between 40 and 60. Consumers aged above 60 appeared to have a similar P-WTP to the younger consumers. This may be a result of the greater number of age categories used for the French questionnaire allowing for the more subtle relationships to be elucidated, while concurrently reducing the number of consumers within each category. There is evidence that there is a curvilinear effect in the younger age groups, with P-WTP peaking around 35 years (Lyford *et al.*, 2010). Therefore, with an increasing sample size this curvilinear relationship may become

clearer for the French consumers. In contrast to other work by Lyford *et al.* (2010), Irish consumers demonstrated no relationship between consumer age and P-WTP. This may be due to the very small variations in P-WTP between the quality grades seen in this study reducing the ability of our statistical analysis to detect such relationships.

The effect of the frequency of beef consumption on proportional willingness to pay

In support of our hypothesis, there was no relationship between beef eating frequency and P-WTP in any of the countries tested except France. This is supported by Lyford *et al.* (2010) who also found no effect in Australia, Japan, the USA and Ireland. Consumers from France who ate beef fortnightly or less had a higher P-WTP by approximately 0.5 for both good-every-day and premium beef than consumers who ate beef more frequently (data not shown) ($P<0.05$). Additionally, French consumers who ate beef two to three times a week had a higher P-WTP for premium beef than consumers who ate beef weekly ($P<0.05$), though this difference was much smaller (data not shown). The different behaviour of the French consumers may be cultural, with the consumers eating beef less frequently considering beef a premium or luxury product. Uncovering the exact motivations of the French consumers would require further investigation.

The effect of income on proportional willingness to pay

Validating our hypothesis, there was no relationship between income and P-WTP for the Australian, Irish and Northern Irish consumers. This is in alignment with the

474 results of Lyford *et al.* (2010), Feuz *et al.* (2004) and Lusk *et al.* (2001) who also
475 found no relationship between income and P-WTP for Australian, Japanese,
476 American, and Irish consumers. However, in contrast to this, we found that income
477 significantly influenced P-WTP for the French and Polish consumers (data not
478 shown), thus we reject our hypothesis for these groups. French consumers exhibited
479 a slight decrease in P-WTP for better-than-every-day quality in the middle income
480 groups (1.76-1.56, standard error 0.09) (P<0.05, data not shown). Similarly, French
481 consumers with incomes of €1000-2000 and greater than €6000 per month were
482 willing to pay proportionally more for premium beef than consumers in the middle
483 income ranges (2.55-2.22, Standard error 0.09) (P<0.05, data not shown). In
484 contrast, the Polish consumers' P-WTP had a more direct relationship with income.
485 P-WTP for premium beef increasing from 1.87 to 1.98 times good-every-day as
486 income increased from zł 1001- 1400 per month to zł 4000 per month and more
487 (P<0.05). This may indicate that the Polish and French consumers differ from the
488 other countries or may be due to the different income brackets used for the countries
489 reflecting different income levels, relative to GDP, between the two countries. These
490 results are supported by Reicks *et al.* (2011) who found that consumers with higher
491 incomes did not consider price as important when purchasing beef. The positive
492 relationship between income and P-WTP in both Poland and France is worth further
493 investigation as it suggests there is a niche for high quality branded products.
494
495 *The effect of other demographic factors on sensory scores and proportional*
496 *willingness to pay*
497

Contrary to our hypothesis, we found small effects of occupation, income and the number of adults and children in the household, on a consumer's evaluation of beef eating quality (data not shown). Tradespeople, professionals and administrators scored beef about 0.5 to 1 point lower than technical personnel, students and unemployed/retired people ($P<0.05$). The number of adults in the home had a small positive effect on consumer scores for overall liking and tenderness (data not shown). Consumers with 2 adults in the home scored beef about 0.5 to 1 point lower than consumers with 3 or 4 adults in the home ($P<0.05$). In the case of occupation and adults in the home, the effects were similar to the size of the standard error (data not shown).

Consumer age had a small negative relationship with tenderness in France and Poland, and with juiciness in Ireland, Northern Ireland and Poland (data not shown). The reduction was about 4 points for tenderness and 2-3 points for juiciness ($P<0.05$). In contrast, there was a small positive relationship between consumer age and tenderness scores in Northern Ireland (data not shown). The youngest age group scored beef about 1 point out of 100 lower than the older age groups ($P<0.05$).

These effects are in contrast to the findings of Hwang *et al.* (2008) who found no relationships between these demographic categories and sensory scores for beef. However, in our study the size of these effects was very small, approaching the standard deviations for the predicted means. Similar, small, effects for some demographic factors were found in the study of Thompson *et al.* (2005). In both cases the size of the effects indicates that these results may not be repeatable and would be of limited use for any practical applications.

In agreement with our hypothesis, the demographic factors of gender, occupation, the number of adults in the home and the number of children in the home had no effect on P-WTP. This is supported by the results of (Lyford *et al.*, 2010) who also found no effect of these factors for Australian, Japanese, American, and Irish consumers. These results are further corroborated by Reicks *et al.* (2011) who found that these demographic factors had no effect on the importance of price when consumers were making purchasing decisions.

Design effects on consumer sensory scores

Carry-over effects from the previous sample and the serve order of the sample had strong effects in this study. This was expected on the basis of previous work which used similar experimental protocols with Australian and Korean consumers (Thompson *et al.*, 2005, Hwang *et al.*, 2008). Our results highlight the importance of using a Latin square design for the presentation order of samples, as opposed to a randomised design. This was first described by Williams (1949) and validated for this style of experiment by Watson *et al.* (2008b) and ensures that the effects of previous samples are equally distributed across the samples. Additionally, the carry-over and order effects were by far the most prominent for the second sample (data not shown), demonstrating that the eating quality of the first sample would have a disproportionately large effect on the scores for the second sample. In anticipation of this effect in this experiment, an average quality 'link' sample was the first sample served to consumers. This would then minimise the variation attributable to the halo effects for this group, as was proposed by Watson *et al.* (2008b).

Conclusion

The way consumers score beef eating quality is highly consistent between different demographic groups. Willingness to pay for beef is also transferrable across different demographics. As consumers from different demographic groups have a similar appreciation of beef quality, this provides strong evidence that a single descriptor of eating quality will likely be applicable to the entire European market. If such a descriptor could be predicted from information available at slaughter then our results demonstrate that it could be used as the base of an eating quality based grading system for beef. The provision of information on eating quality to the consumer would allow consumers to exercise their willingness to pay, realising the 1.5 to 2-fold increase in value for premium beef, and the 50% penalty in value for unsatisfactory beef. If these price differentials were realised, it would send a price signal through the beef supply chain, encouraging producers to include eating quality in their breeding and management strategies.

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663 **Table 1** *Number of consumers who scored beef samples (and percentage distribution) within each of the demographic categories*

664 *for each country for the willingness to pay analysis.*

Demographic categories	Total number of individual consumers in each category						
Gender	Men	Women	UR[3]				
Australia	148(43.7)	191(56.3)	0(0)				
France	672(45.0)	822(55.0)	1(0.07)				
Ireland	615(51.4)	539(45.0)	43(3.59)				
Northern Ireland	1 643(45.7)	1 941(54.0)	15(0.42)				
Poland	2 647(44.0)	3 367(55.9)	13(0.22)				
Income	*a*	*b*	*c*	*d*	*e*	UR[3]	
Australia	0(0)	0(0)	0(0)	0(0)	0(0)	339(100)	
France	128(8.56)	443(29.6)	493(33.0)	300(20.1)	129(8.63)	2(0.13)	
Ireland	129(10.8)	487(40.7)	552(46.1)	0(0)	0(0)	29(2.42)	
Northern Ireland	995(27.7)	2014(56.0)	542(15.1)	0(0)	0(0)	48(1.33)	
Poland	661(11.0)	851(14.1)	1 866(31.0)	1 858(30.8)	758(12.6)	33(0.55)	
Occupation	Trade	Professional	Admin[1]	Technical	Service	Labourer	
Australia	43(12.7)	95(28.0)	52(15.3)	31(9.14)	38(11.2)	10(2.95)	
France	39(2.61)	231(15.5)	540(36.1)	129(8.63)	0(0)	100(6.69)	
Ireland	92(7.69)	377(31.5)	162(13.5)	181(15.1)	66(5.51)	12(1)	
Northern Ireland	389(10.8)	937(26.0)	675(18.8)	319(8.86)	240(6.67)	51(1.42)	
Poland	240(3.98)	410(6.8)	1 256(20.8)	400(6.64)	689(11.4)	721(12.0)	
	Unemployed	Student	Retired	Homemaker	Other	UR[3]	
Australia	4(1.18)	56(16.5)	6(1.77)	4(1.18)	0(0)	0(0)	
France	82(5.48)	82(5.48)	256(17.1)	26(1.74)	8(0.54)	2(0.13)	
Ireland	24(2.01)	141(11.8)	0(0)	126(10.5)	0(0)	16(1.34)	
Northern Ireland	112(3.11)	494(13.7)	0(0)	354(9.84)	0(0)	28(0.78)	
Poland	182(3.02)	957(15.9)	0(0)	89(1.48)	0(0)	1 083(18.0)	
Adults in the home	0	1	2	3	4	5+	UR[3]
Australia	0(0)	29(8.55)	207(61.1)	64(18.9)	29(8.55)	10(2.95)	0(0)

France	4(0.27)	309(20.7)	875(58.5)	188(12.6)	83(5.55)	33(2.21)	3(0.2)
Ireland	0(0)	88(7.35)	511(42.7)	267(22.3)	217(18.1)	109(9.11)	5(0.42)
Northern Ireland	165(4.58)	450(12.5)	1 497(41.6)	720(20.0)	520(14.5)	242(6.72)	5(0.14)
Poland	43(0.71)	836(13.9)	2 060(34.2)	1 515(25.1)	1 055(17.5)	516(8.56)	2(0.03)
Children in the home	0	1	2	3	4	5+	UR[3]
Australia	118(34.8)	56(16.5)	116(34.2)	39(11.5)	9(2.65)	1(0.29)	0(0)
France	954(63.8)	240(16.1)	222(14.9)	62(4.15)	13(0.87)	2(0.13)	2(0.13)
Ireland	486(40.6)	277(23.1)	179(15.0)	134(11.2)	41(3.43)	22(1.84)	58(4.85)
Northern Ireland	1(0.03)	2 319(64.4)	477(13.3)	505(14.0)	185(5.14)	80(2.22)	32(0.89)
Poland	4 349(72.2)	1 121(18.6)	430(7.13)	92(1.53)	29(0.48)	5(0.08)	1(0.02)
Age group (years)	15-29	20-44	45-49	≥60	UR[3]		
Australia	35(10.3)	37(10.9)	82(24.2)	185(54.6)	35(10.3)		
Northern Ireland	967(26.9)	829(23.0)	1012(28.1)	3(0.08)	967(26.9)		
Age group (years)	20-25	26-30	31-35	36-40	41-45	46-50	51-55	56-60	≥61	UR[3]
France	300(20.1)	163(10.9)	114(7.6)	163(11.1)	0(0)	287(19.2)	119(7.96)	149(9.97)	196(13.1)	1(0.07)
Ireland	274(22.9)	173(14.5)	112(9.4)	109(9.11)	137(11.5)	145(12.1)	110(9.19)	104(8.69)	26(2.17)	7(0.58)
Age group (years)	<20	20-25	26-30	31-39	40-50	≥51	UR[3]			
Poland	383(6.4)	2 557(42.4)	844(14.0)	786(13.0)	701(11.6)	748(12.4)	8(0.13)			

[1] Admin=Administration

[2] Income categories are different for each country. In all countries 0=Unreported; France (€/month): *a*=<1000, *b*=1000-2000, *c*=2000-3000, *d*=3000-4000, *e*=>4000; Ireland (€/year): *a*=<20,000, *b*=20,000-50,000, *c*=>50,000; Northern Ireland (£/year): *a*=<20,000, *b*=20,000-50,000, *c*=>50,000; Poland (zł/month): *a*=≤1000, *b*=1001-1400, *c*=1401-2200, *d*=2201-4000, *d*=>4000.

[3] UR = unreported;

Table 2 *Number of consumers within each of the demographic categories for the willingness to pay (and sensory score[1]) analyses, outlining the role of meat in their diet for each country*

Demographic Trait	Total number of individual consumers in each category							
Frequency of eating beef[1]	7	4-5	2-3	1	0.5	0.25	Never	Unreported
Australia	10	51	180	85	13	0	0	0
France	24(19)	225(169)	757(520)	377(208)	107(37)	4(3)	1(0)	0(1)
Ireland	42(46)	181(214)	561(648)	305(314)	58(64)	45(50)	5(5)	0(9)
Northern Ireland	192(470)	576(1 471)	1 763(4 026)	734(1 649)	201(422)	118(263)	15(0)	0(42)
Poland	25(31)	134(162)	1 216(1 416)	1 795(2 134)	1 352(1 663)	1 420(1 740)	85(0)	0(110)
Importance[2]	a)	b)	c)	d)	Unreported			
Australia	200	127	12	0	0			
France	411(315)	871(561)	211(82)	2(2)	0(0)			
Ireland	462(534)	485(551)	210(243)	27(34)	13(18)			
Northern Ireland	1 282(3 027)	1 522(3 486)	667(1 544)	88(233)	40(102)			
Poland	1 183(1 393)	1 423(1 696)	1 882(2 260)	1 446(1 795)	93(116)			
Doneness[3]	Blue	Rare	Med/rare	Medium	Med/well	Well done	Unreported	
Australia	0	0	128	95	116	0	0	
France	52(36)	330(163)	0(0)	919(646)	166(87)	28(28)	0(0)	
Ireland	0(0)	139(149)	120(139)	308(352)	288(334)	333(392)	9(14)	
Northern Ireland	24(50)	106(208)	525(1 138)	715(1 570)	797(1952)	1 412(3 415)	20(59)	
Poland	229(269)	146(169)	254(324)	1 654(2 020)	2 918(3 495)	798(950)	28(33)	

[1] The numbers in brackets indicate the numbers of consumers for each category used in the analysis investigating the effect of demographics on sensory scores.

[1] Number of meals containing red meat eaten by the consumer in an average week

[2] Importance of beef in the diet

[3] Preferred cooking doneness

a)=Red meat is an important part of my diet;

b)=Red meat is a regular part of my diet;

c)=Red meat is part of my diet but it wouldn’t worry me if it wasn’t;

d)= I rarely/never eat red meat;

Table 3 *The F values for the linear mixed effects model, predicting MQ4[1] and sensory scores for beef samples*

Variables	NDF^	Tenderness	*P*	Juiciness	*P*	Flavour liking	*P*	Overall liking	*P*	MQ4[1]	*P*
Country	3	8.01	<0.0001	28.8	<0.0001	9.92	<0.0001	37.8	<0.0001	28.1	<0.0001
Order[2]	5	154	<0.0001	155	<0.0001	150	<0.0001	147	<0.0001	163	<0.0001
Age(Country)	27	1.75	0.0094	1.97	0.0019	-	-	-	-	-	-
Gender	2	0.29	0.7497	1.62	0.197	9.35	<0.0001	14.4	<0.0001	9.17	<0.0001
Occupation	9	-	-	-	-	1.99	0.0365	2.28	0.015	-	-
Adults[3]	5	2.61	0.0229	-	-	-	-	2.41	0.0339	-	-
Children[4]	6	-	-	1.58	0.1475	-	-	-	-	-	-
Income(Country)	18	-	-	1.78	0.0218	-	-	-	-	-	-
Importance[5]	3	0.82	0.4849	4.30	0.0049	32.1	<0.0001	30.9	<0.0001	8.05	<0.0001
Doneness[6]	3	2.21	0.0842	4.59	0.0032	1.15	0.3263	1.88	0.1309	2.16	0.0899
Carry-over[7]	1	1.93	0.1652	58.9	<0.0001	46.6	<0.0001	80.2	<0.0001	89.0	<0.0001
Carry-over[7]*Carry-over[7]	1	13.5	0.0002	20.3	<0.0001	33.2	<0.0001	89.2	<0.0001	104	<0.0001
Order[2]*Country	15	3.15	<0.0001	-	-	3.98	<0.0001	4.49	<0.0001	4.34	<0.0001
Carry-over[7]*Country	3	91.6	<0.0001	17.3	<0.0001	19.6	<0.0001	16.1	<0.0001	15.2	<0.0001
Carry-over[7]*Order[2]	5	13.3	<0.0001	99.2	<0.0001	95.1	<0.0001	95.1	<0.0001	108.4	<0.0001
Gender*Country	6	2.58	0.0169	3.70	0.0012	3.05	0.0055	-	-	-	-
Children[4]*Country	18	-	-	1.70	0.0305	-	-	-	-	-	-
Importance[5]*Country	9	1.98	0.0369	2.40	0.0093	-	-	-	-	2.13	0.0241
Doneness[6]*Country	9	5.70	<0.0001	4.90	<0.0001	9.68	<0.0001	10.53	<0.0001	9.31	<0.0001

^Numerator degrees of freedom; Denominator degrees of freedom is 111000

[1] MQ4= a weighted combination (0.3, 0.1, 0.3, 0.3) of four sensory scores, tenderness, juiciness, flavour liking and overall liking;

[2] The order in which the product was served to the consumer

[3] Number of adults in the household

[4] Number of children in the household

687 [5] The importance of beef in their diet
688 [6] The preferred degree of cooking doneness of the consumer
689 [7] The sensory score of the previously tasted sample

690 **Table 4** *Predicted sensory score means (± standard error) of beef samples by a*

691 *consumer's preferred level of doneness*

Country	Rare/Blue	Medium	Medium-well	Well done
MQ4[1]				
Average	51.5±0.85[a]	52.6±0.73[b]	53.0±0.79[b]	53.1±0.91[b]
France	51.8±2.65	51.9±2.29	51.9±2.59	54.4±3.16
Ireland	52.4±1.27[a]	54.3±0.95[ab]	55.7±0.99[b]	55.0±0.94[b]
Northern Ireland	47.7±0.82[a]	50.6±0.54[b]	51.5±0.55[c]	51.9±0.52[c]
Poland	54.0±0.75[ab]	53.8±0.53[a]	53.1±0.51[b]	51.1±0.61[c]
Overall				
Average	53.1±0.78[a]	54.3±0.63[b]	54.5±0.7[b]	54.7±0.86[ab]
France	56.5±1.71	56.3±1.08	56.3±1.65	59.2±2.56
Ireland	52.0±1.27[a]	54.0±0.91[ab]	55.0±0.97[b]	54.4±0.93[ab]
Northern Ireland	48.0±0.93[a]	51.2±0.64[b]	52.2±0.65[c]	52.6±0.63[c]
Poland	55.7±0.87[ab]	55.6±0.66[a]	54.7±0.64[b]	52.3±0.73[c]
Tenderness				
Average	49.4±1.37[a]	50.2±1.27[ab]	51.1±1.32[b]	51±1.42[ab]
France	50.3±4.63	49.7±4.34	50.7±4.58	51.6±5.02
Ireland	51.7±1.62[a]	53.4±1.31[a]	55.7±1.37[b]	55.3±1.31[b]
Northern Ireland	45.9±1.20[a]	48.7±0.95[b]	49.3±0.96[bc]	49.8±0.93[c]
Poland	49.9±1.75[a]	49.2±1.64[a]	48.7±1.63[a]	47.4±1.67[b]
Flavour				
Average	54.2±1.00	55.3±0.88	55.2±0.95	55.4±1.06
France	58.7±3.32	58.7±3.04	57.5±3.32	62.0±3.84
Ireland	53.9±1.27	55.8±0.91	56.7±0.97	55.8±0.93
Northern Ireland	48.7±0.99[a]	51.2±0.72[b]	52.0±0.74[c]	52.1±0.71[c]
Poland	55.6±1.47[a]	55.4±1.36[a]	54.4±1.35[b]	51.7±1.39[c]
Juiciness				
Average	51.7±1.49[a]	53.6±1.41[b]	54.3±1.46[b]	53.9±1.54[b]
France	54.1±5.17	54.0±4.95	53.9±5.17	53.1±5.54
Ireland	52.4±1.64	56.0±1.35	57.6±1.39	57.3±1.33
Northern Ireland	43.0±1.71[a]	46.7±1.56[b]	48.0±1.57[c]	48.4±1.55[c]
Poland	57.2±1.84[a]	57.7±1.74[a]	57.8±1.73[b]	56.7±1.76[c]

692 [1] MQ4= a weighted combination (0.3, 0.1, 0.3, 0.3) of four sensory scores, tenderness, juiciness,

693 flavour liking and overall liking;

694 [a,b] Values within a row with different superscripts differ significantly at $P<0.05$.

695 **Table 5** *Predicted sensory score means (± standard error) of beef samples by the*

696 *importance of red meat in a consumer's diet*

Country	1	2	3	4
MQ4[1]				
Average	54.7±0.53[a]	54.0±0.52[b]	52.8±0.61[c]	48.7±2.19[c]
France	58.7±1.23[a]	57.2±1.13[ac]	54.7±1.60[bc]	39.4±8.33[b]
Ireland	54.4±0.80	53.7±0.81	54.1±0.98	55.1±2.10
Northern Ireland	51.9±0.52[a]	51.5±0.52[a]	49.8±0.56[b]	48.5±0.89[b]
Poland	53.9±0.58[a]	53.5±0.57[a]	52.8±0.55[b]	51.9±0.57[c]
Overall				
Average	55.6±0.64[a]	54.8±0.64[b]	53.5±0.65[c]	52.6±0.69[d]
Tenderness				
Average	52.0±1.14[a]	51.8±1.13[a]	50.8±1.19[b]	47.2±2.68[ab]
France	56.4±3.75[a]	55.3±3.71[ab]	52.5±3.95[b]	38±10.11[ab]
Ireland	52.9±1.18	53.1±1.19	54.1±1.34	56.0±2.52
Northern Ireland	49.4±0.94[a]	49.5±0.94[a]	47.9±0.97[b]	47.0±1.25[b]
Poland	49.3±1.66[a]	49.4±1.65[a]	48.6±1.66[ab]	47.9±1.66[b]
Flavour				
Average	56.5±0.90[a]	55.7±0.90[b]	54.4±0.91[c]	53.5±0.94[d]
Juiciness				
Average	55.0±1.30[a]	54.4±1.30[b]	53.5±1.35[b]	50.5±2.66[ab]
France	59.4±4.48[a]	58.0±4.46[ab]	55.4±4.67[b]	42.4±10.07[ab]
Ireland	55.4±1.23	54.7±1.25	55.5±1.38	57.7±2.45
Northern Ireland	47.8±1.55[a]	47.2±1.56[a]	45.8±1.57[b]	45.3±1.74[b]
Poland	57.6±1.75[a]	57.6±1.75[a]	57.5±1.76[a]	56.6±1.75[b]

697 1= Red meat is an important part of my diet; 2= Red meat is a regular part of my diet; 3= Red meat is
698 part of my diet but it wouldn't worry me if it wasn't; 4= I rarely/never eat red meat;
699 [1] MQ4= a weighted combination (0.3, 0.1, 0.3, 0.3) of four sensory scores, tenderness, juiciness,
700 flavour liking and overall liking;
701 [a,b] Values within a row with different superscripts differ significantly at $P<0.05$.
702 Where the effect did not vary by country, only average values were reported.

703 **Table 6** *Predicted sensory score means (± standard error) of beef samples by the*

704 *consumer's gender*

Country	Men	Women
MQ4[1]		
Average	53.1±0.60[a]	52.3±0.60[b]
Overall		
Average	54.8±0.50[a]	53.7±0.50[b]
Tenderness		
Average	50.9±0.94	50.7±0.94
France	50.7±3.11	50.9±3.09
Ireland	53.1±1.18	52.8±1.19
Northern Ireland	50.4±0.80	50.5±0.80
Poland	49.5±0.86[a]	48.7±0.85[b]
Flavour		
Average	55.8±0.35[a]	54.5±0.35[b]
France	59.1±1.10	58.0±1.07
Ireland	55.7±0.68[a]	53.3±0.73[b]
Northern Ireland	52.7±0.35[a]	51.4±0.35[b]
Poland	55.6±0.36	55.4±0.35
Juiciness		
Average	53.8±1.14	53.3±1.14
France	53.7±3.99	54.7±3.98
Ireland	55.7±1.26[a]	53.5±1.25[b]
Northern Ireland	48.8±1.48[a]	47.9±1.48[b]
Poland	57.0±1.13	56.9±1.12

705 [1] MQ4= a weighted combination (0.3, 0.1, 0.3, 0.3) of four sensory scores, tenderness, juiciness,
706 flavour liking and overall liking;
707 [a,b] Values within a row with different superscripts differ significantly at $P<0.05$.
708 Where the effect did not vary by country, only average values were reported.

Table 7 *Means ± standard deviation of the raw willingness to pay values both in local currency.*

	Australia[1]	France[2]	Ireland[2]	Northern Ireland[3]	Poland[4]
Local currency					
Unsatisfactory	6.62±4.26	4.58±3.95	20.0±3.46	5.76±2.69	14.1±12.3
Good[5]	14.3±5.60	11.2±4.66	22.7±4.94	10.3±2.70	26.9±11.7
Better[6]	21.3±8.15	16.7±5.86	22.6±4.91	12.7±2.71	37.0±15.1
Premium	29.4±11.2	23.0±7.92	23.2±4.88	14.7±3.11	49.8±21.0
Ratio					
Unsatisfactory	0.45±0.23	0.40±0.29	0.93±0.29	0.57±0.22	0.52±0.35
Good[5]	1.00±0.00	1.00±0.00	1.00±0.00	1.00±0.00	1.00±0.00
Better[6]	1.53±0.37	1.61±1.59	1.06±0.35	1.27±0.29	1.43±0.52
Premium	2.14±0.64	2.26±1.72	1.08±0.33	1.49±0.43	1.97±0.93

[1] Australian dollars
[2] Euros
[3] Pounds
[4] Źloty
[5] Good-every-day
[6] Better-than-every-day

716 **Table 8** *The F values for the base model, predicting the ratio of willingness to pay for*

717 *beef classed as good-every-day compared with unsatisfactory, better-than-every-day*

718 *and premium*

Variables	NDF[1]	F Value	*P* value
Quality grade[2]	3	455	<0.0001
Doneness[3](country)	1	5.91	0.0151
Country	4	15.8	<0.0001
Age(country)	30	2.37	<0.0001
Income(country)	18	2.03	0.0059
Frequency[4]	4	1.22	0.3018
Quality grade *age(country)	90	3.21	<0.0001
Quality grade *income(country)	54	2.08	<0.0001
Quality grade *country	12	53.1	<0.0001
Country*frequency[4]	16	2.24	0.003
Quality grade * frequency[4]	12	1.01	0.4329
Quality grade * country*frequency[4]	48	2.05	<0.0001

719 NDF = Nominator degrees of freedom

720 [1] Denominator degrees of freedom =38000

721 [2] Quality grade; unsatisfactory, good-every-day, better-than-every-day, and premium.

722 [3] Final cooking doneness used in the consumer panel before the questionnaire, rare, medium or well-

723 done.

724 [4] Frequency of eating beef from daily to never.

Table 9 *Predicted means for willingness to pay expressed as a ratio of good-every-day for the quality grade for each age group by country*

Quality grade	Age group (years)								
Australia	15-29	20-44	45-49	≥60					
Unsatisfactory	0.42	0.48	0.46	0.54					
Good-every-day	1.00	1.00	1.00	1.00					
Better-than-every-day	1.78[a]	1.47[b]	1.52[b]	1.46[b]					
Premium	2.47[a]	1.99[b]	2.18[b]	2.04[b]					
SE[1]	0.109	0.106	0.078	0.062					
France	20-25	26-30	31-35	36-40	41-45	46-50	51-55	56-60	≥61
Unsatisfactory	0.36	0.39	0.34	0.37	-	0.43	0.38	0.42	0.39
Good-every-day	1.00	1.00	1.00	1.00	-	1.00	1.00	1.00	1.00
Better-than-every-day	1.79[abc]	1.69[b]	1.86[cd]	1.80[abc]	-	1.72[ab]	1.71[ab]	1.70[ab]	1.97[d]
Premium	2.79[ac]	2.59[b]	2.88[c]	2.68[ab]	-	2.53[bd]	2.56[be]	2.46[e]	2.75[acd]
SE[1]	0.070	0.077	0.084	0.078	-	0.071	0.081	0.078	0.075
Ireland	20-25	26-30	31-35	36-40	41-45	46-50	51-55	56-60	≥61
Unsatisfactory	0.90	0.97	0.90	0.97	0.95	0.95	0.96	0.98	0.89
Good-every-day	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Better-than-every-day	1.03	1.09	1.03	1.08	1.09	1.08	1.06	1.13	1.00
Premium	1.06	1.11	1.07	1.12	1.09	1.08	1.08	1.10	0.98
SE[1]	0.046	0.055	0.065	0.066	0.061	0.061	0.066	0.067	0.118
Northern Ireland	15-29	20-44	45-49	≥60					
Unsatisfactory	0.65[a]	0.61[ab]	0.58[b]	0.56[ab]					
Good-every-day	1.00	1.00	1.00	1.00					
Better-than-every-day	1.29[a]	1.27[a]	1.26[ab]	1.21[b]					
Premium	1.54[a]	1.50[ab]	1.47[b]	1.37[c]					
SE[1]	0.028	0.031	0.029	0.031					
Poland	<20	20-25	26-30	31-39	40-50	≥51			
Unsatisfactory	0.51	0.52	0.53	0.53	0.53	0.54			

Good-every-day	1.00	1.00	1.00	1.00	1.00	1.00
Better-than-every-day	1.41^{abc}	1.40^{ac}	1.42^{c}	1.36^{ab}	1.33^{bd}	1.29^{d}
Premium	1.94^{ab}	1.94^{a}	1.99^{b}	1.85^{c}	1.81^{c}	1.73^{d}
SE[1]	0.041	0.033	0.037	0.037	0.038	0.038

727 [1] Standard error for each age group by country.

728 [a,b] Values within a row with different superscripts differ significantly at $P<0.05$.

Figure 1 *Willingness to pay, expressed as a ratio of the good-every-day grade, for each country (Standard error over the continuum), adjusted for demographic and meat consumption preferences.*