

Presentation

This new issue of **Custos e @gronegocio** *on line*, composed of articles from different countries that deal with cost issues in the context of agribusiness, starts another year of circulation.

Authors from many countries explore aspects relevant to their respective business environments, demonstrating the interest of academics in this area of knowledge.

I thank all the reviewers for their invaluable contribution to the process of evaluating and improving the articles.

Have a pleasant reading!!

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Editor