

Presentation

This issue of **Custos e @gronegocio** *on line* represents the beginning of a new stage in its perspective. As a journal committed to publish scientific articles that can contribute to the expansion of knowledge about themes among agribusiness, we have received contributions from authors as well as our referees.

This third issue presents five articles that approach the use of cost accounting through Brazilian agribusiness considering its competitiveness.

Wander's article aims to elucidate some aspects related to today's Brazilian rice agribusiness and contribute to the elaboration of long range commercial strategies.

Carlini e Fonseca approach the relevance of information related to costs as a key factor of organizational competitiveness and as an important managerial tool for problems solving.

Nicoleli e Moller's article displays a panorama of the coffee production in Brazil and the perspectives for the organic coffee showing its advantages of cost with regard to the ordinary production of the traditional coffee agriculture, since that it creates mechanisms of production in larger scale.

Arêdes, Silveira, Lima, Arêdes e Pires analysed the relations of milk production activities with economy of scale or diseconomy of scale, or either, if the increase in production provides decreasing costs.

Resende, Santos e Costa Coelho analysed the production costs of some milk derivatives as well as its relative importance among the business competitiveness.

I would like to thank to all reviewers for its performance in evaluating and improving processes of the articles.

I wish you all a very good reading!

Antônio André Cunha Callado
Editor