

Presentation

Once more, **Custos e @gronegocio** *on line* publishes an issue composed by five articles that aim to contribute to the knowledge about themes among agribusiness, we have received contributions from several regions of Brazil.

This fifth issue presents five articles that approach the use of cost accounting through Brazilian agribusiness considering some of its aspects.

Carpes and Sott's article aims to know and to evaluate the systematics of management of costs of the familiar agroindustries of the agricultural way in the extreme west of Santa Catarina, the ones pertaining to the AMERIOS (Association of Cities Among Rivers).

Malafaia, Azevedo, Santos and Camargo approach the identification, through a case study, of the relations between the productions of biodynamic rice are engineered and the organization in the region of Rio Grande do Sul.

Callado, Albuquerque and Silva's article analyze the relations between costs, operational volume and profits in the context of family agriculture for the castor oil/bean association.

Segala and Silva analyzed the costs related to the activity of milk production in a farm using the principles of the expenditure for integral absorption.

Câmara and Gonçalves Filho was to demonstrate the environmental costs in the productive process of leather..

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