

Presentation

In this new edition, **Custos e @gronegocio** *on line* publishes results from researches of costs among agribusiness through different perspectives. Following its multidisciplinary editorial directives, the stimulation for diversity of themes is a relevant landmark in the quest for both institutional and academic referential.

The article from Süptitz, Woberto e Hofer aims to draw up a case study about the importance and benefits that Cost Accounting provides for rural activity. The research was carried out in two pig properties: one active in the initial cycle, and another in the course of fattening.

In their article, Gargioni e Bem evaluate the viability to establish a winery based in the projected costs, calculating the unit contribution and the break-even point for the products that will be manufactured.

Abrantes, Reis e Silva evaluated and analyzed the taxation on costs of the coffee production and commercialization, as well as to measure the effective load of the taxes composing the formation of the price of the final production and commercialization of the green coffee bean in Minas Gerais.

The article from Pacheco, Pires, Pizzo, Willrich, Banno e Oliveira contributes through a case study, with the analysis of the adoption of storage for speculation as a strategy for marketing of agricultural products, particularly coffee.

In their article, Beline, Megliorini, Slomski e Pereira analyze the estimative of soy harvest field area of 2006/07 to 2007/08 and respective production, subsidy estimate the waste that could be avoided during the harvest, considering tolerable levels of 60 Kg by hectare, accordant is the model adopted on USA e Brazil.

Huppes, Corbari e Costa studied the use of costs practice among entrepreneurs from Pacto Fonte Nova agribusiness and what the potential contribution of these practices they perceive to creating value in their business.

Welgacz, Souza, Corso e Duclós describes the hidden costs on the export operations of Brazilian meat. Such costs do not appear explicitly in the accounting records and its measurement is not an easy task but they impact significantly the profitability of the business.

I wish you all a very good reading!

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Editor