

Presentation

It is an honor to present the second issue of **Custos e @gronegocio** *on line*. Its evaluation process of papers submitted assures impartial opinion of reviewers regarding to the articles presented. The diversity of opinions is present in all reports.

With agribusiness in highlights, the articles included in this issue approach aspects of rural costs management through different theoretical perspectives, witch particular methods and variables are used to study agribusiness from each point of view.

Five articles that illustrate the relevance of costs in agribusiness are presented in this second issue.

The article of Schvarz Sobrinho, Morozini e Grzeszeszyn explore a mixed method directed to accounting and evaluation of stocks that brings some evidence related to the need of precise field dada from accounting procedures through market value.

In his articles, Silva discusses some alternatives of evaluation to efficiency in cooperative organizations as function of principles and doctrines of cooperativism.

Fernández e César context a quantitative model to evaluate transportation logistics from producers to final consumers. By this means, they present a managerial tool to determine the maximization of producers-industry links and minimizes costs or distances.

The articles of Lima studies agribusiness costs as determinants of prices parameters associated to microeconomic analytical that influence market prices.

In their article, Silva e Albuquerque discuss the impact approach the impact of the implementation of a bar code system in a stock control managerial system in an agribusiness company

Custos e @gronegocio *on line* thanks 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