

## Presentation

Once again, **Custos e @gronegocio** *on line* moves forward through this new year of circulation with an issue composed by articles from several countries that deal with issues related to costs in the context of agribusiness.

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