

Presentation

This issue of **Custos e @gronegocio on line** continues the proposed perspective directed to publish scientific articles that can contribute to the expansion of knowledge about agribusiness, and we have received contributions from authors as well as our referees.

Marion e Segatti's article aims to analyze several managerial tools available in the market trying to identify the key aspects that make them incompatible for small farmers. They also propose a managerial system for planning a cost control.

In their article, Oliveira, Almeida, Pimentel e Branco approach the implementation of a managerial system among link farmers from Miracema's Agribusiness cooperative located in Rio de Janeiro State giving focus to production costs capability.

Carvalho, Caldas Neto e Araújo analyzed the decision making process to verify the use of costs information among in a salt company of Rio Grande do Norte State.

Oliveira, Allora e Sakamoto analyzed the join application of Pareto's Diagram and UP Method that can improve productivity by identifying the chain of production that compose its costs.

Ferreira, Silveira, Silva e Souza analyzed the economic viability of implementing an alternative heating system.

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