

Presentation

In this third edition of 2008, **Custos e @gronegocio on line** enforces its editorial proposal of giving space for publishing articles originated from several aspects of investigation related to agribusiness costs.

Viana and Silveira's articles present a theoretical review about economic analysis and production costs, highlighting terminology, stages and cost composition, appropriation methods, economic indicators and agricultural development measures, besides exemplifying a specific methodology for economic analysis of sheep production.

In their article, Morozini, Nava and Klinkoski aim to identify the reason of non-agricultural use of derivative transactions in the Brazilian market by cooperatives, seeks to generate knowledge of the alternatives for implementation of cooperative negotiations, and seek competitive advantages by using these organizations.

On the other hand, Câmara investigated the impact of deploying a physical arrangement of the production costs within the industry of tanning through a case study.

Oliveira, Gaio, João e Bonacin aim to analyze the characteristics of the productive chain of cachaça in Brazil from the perspective of economics of transaction costs, especially the institutional aspects that limit how much can support business development, aspects of production and processing of sugar cane -cane, and aspects of marketing and consumption, inhibitors or stimulators of the market in question.

The research performed by Lunga, Silva e Macedo had the objective to analyze the economical and financial viability of a latex extraction project, which considers ten different clones and in these ones nine rubber trees different exploitation systems, using for both an analysis of the cash flows, through the application of the NPV and IRR techniques.

Silva, Albuquerque, Silva, Santos Filho e Barbosa intend to analyze the demand for forest biomass for the craftsmen of the city of Tracunhaém, in Pernambuco State.

The article of Santos, Jesus, Pereira e Cogan looks for discuss the process of choice of basic materials for the chain of biodiesel in Brazilian energy profile, using a simulation of application of the Theory of Constraints. It shows an overview of National Agency of Petroleum, Natural Gas and Biofuels – ANP's bids that were created to guarantee a trading market of biodiesel, so that reduces the risk of investments in production of biodiesel from oil plant.

I would like to thank for all reviewers that contributed for the evaluation of the articles sent to **Custos e @gronegocio on line**.

I wish you all a very good reading!

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Editor