

## Presentation

**Custos e @gronegócio** *on line* finishes another year of circulation presenting a number composed of articles from different countries that deal with cost issues in the context of agribusiness.

Once again, articles by Brazilian and foreign authors 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