

- elimination of gaps in determining the cost of services, which will be based on the study of regulations, special literature in this field and the practical experience of experts;
- use for training and confirmation of qualification of forensic experts in the relevant specialty.

APPROACHES TO THE DEFINITION OF THE CONCEPT «AGRICULTURAL COOPERATION», ITS ESSENCE AND SIGNS

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The concept of «agricultural cooperation», which is special in relation to the category of «cooperation», should contain general signs of cooperation and, at the same time, reflect the specifics of agriculture.

Agricultural cooperation is the most important factor of the sustainable development of rural areas, as it is a link between measures of state influence on the social development of the village and the villagers with their traditions, skills and aspirations. It is also important to take into account the geopolitical importance of agricultural cooperation, which should play its role in preserving the population in rural areas and preventing the decline of certain regions of the country.

To date, there is no consensus among scientists on the definition of agricultural cooperation. Consider the main approaches to explaining the essence of agricultural cooperation.

S. L. Maslov was an outstanding theorist of agricultural cooperation. He saw the socio-economic mission of cooperation in the village in protecting the interests of the peasant from the exploitation of intermediary traders [4, p. 48].

O. Chayanov understood agricultural cooperation as a «union of farms», which are not destroyed by this, but continue to remain small farms and receive a corresponding profit [3, p. 6].

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No less famous scientist I. Zassen interpreted the agricultural cooperative as an association of an unfixed number of people, built on the principles of initiative and democratic equality, which aims to help its members by organizing a joint production or distribution company [4, p. 48].

We believe that I. Zassen's definition quite accurately reflects the essence of agricultural cooperation in that the author drew attention to the principles of democracy, self-government and equality.

In our opinion, the above approaches are outdated and do not fully meet the needs of today.

The relevant Law of Ukraine «On Agricultural Cooperation» of 17.07.1997, which will expire on 15.11.2020 in connection with the adoption of a new edition of law, considers agricultural cooperation as a system of agricultural cooperatives, their associations formed to meet economic, social and other needs of members of cooperatives [1].

This definition was formed by the legislator by analogy with the definition of «cooperation» contained in the Law «On Cooperation», which, in our opinion, does not fully reflect the essence of agricultural cooperation.

On July 21, 2020, the Verkhovna Rada of Ukraine adopted a new edition of Law of Ukraine «On Agricultural Cooperation», according to Article 1 of which agricultural cooperation is considered as a system of agricultural cooperatives and agricultural cooperatives. The given definition does not contain any essential features, which necessitates the analysis of its components – the categories of «agricultural cooperative» and «agricultural cooperative association» [2].

An agricultural cooperative is a legal entity formed by individuals and / or legal entities that are producers of agricultural products and voluntarily united on the basis of membership and self-government to conduct joint economic and other activities to meet economic, social and other needs [2].

An agricultural cooperative association is a legal entity formed by agricultural cooperatives that have voluntarily merged on the basis of membership and on the basis of self-government to conduct joint economic and other activities to meet economic, social and other needs [2].

The need to isolate the essential features and characteristics of agricultural cooperation from its constituent parts, in our opinion, complicates the process of understanding and perception of the specifics of agricultural cooperation.

Ukrainian law does not focus on the process of cooperation, but on the cooperative as such – a legal entity that meets certain formal requirements.

That is, agricultural cooperation under the laws of Ukraine is possible only as the creation and operation of agricultural cooperatives and, in part, their associations. Other forms of joint activity of agricultural producers as «agricultural cooperation» are not considered.

We believe that Art. 1 of the relevant law on agricultural cooperation should contain a more detailed and comprehensive definition of the main category. Therefore, we consider it necessary to offer our own approach to the definition of «agricultural cooperation», consolidating the main features of this category.

In our opinion, agricultural cooperation is a system of cooperative organizations (agricultural cooperatives and an agricultural cooperative associations) connected by financial, labor and logistical resources, which operate on a voluntary, self-governing and equal basis for joint economic and other activities and aimed at improving the economic efficiency of agricultural production, increase to income of members of the cooperative on a proportional basis, as well as to meet the other needs of its members.

Thus, on the basis of the above definition, we propose to identify the following main features of agricultural cooperation:

- availability of joint financial, labor and material and technical resources;
- voluntariness, self-government and equality;
- participation in joint agricultural and other activities;
- membership nature of relations;
- focus on improving the economic efficiency of agricultural production, increasing the income of participants in cooperation on a proportional basis;
- serving the needs of mainly members of agricultural cooperatives and agricultural cooperatives.

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