**Section 264.103 Annual Grain Through-put**

a) Original annual grain through-put is the annual grain through-put upon which the operation's first operating or construction permit is granted and is determined as follows:

1) For existing grain handling operations for which construction or modification commenced prior to June 30, 1972, an amount equal to the sum of grain receipts and shipments for the three fiscal years prior to June 30, 1975, divided by six;

2) For existing grain handling operations for which construction or modification commenced after June 30, 1972, an amount determined by a reasonable three year estimate;

3) For new grain handling operations, an amount determined by a reasonable three year estimate.

b) Annual grain through-put, other than original annual grain through-put, shall be determined as follows:

1) For grain handling operations less than three years old, an amount determined by a reasonable three year estimate;

2) For grain handling operations more than 3 years old, an amount equal to the sum of grain receipts and shipments for the previous three fiscal years divided by six.

c) Where the annual grain through-put is based on a reasonable estimate, the owner or operator shall document the reasonableness of the estimate.

d) Where the annual grain through-put is based on the sum of grain receipts and shipments, the owner or operator shall document the accuracy of the records.