§ 489-gg. Ratio. The commissioner shall compute to the nearest thousandth of one percent a ratio for each railroad company by dividing its average railway expenses by its average railway revenues; provided, however, that if a railroad company shall have operated for less than one full year prior to the first day of the year in which a tentative determination of a railroad ceiling for that railroad company is made, then the ratio for that ceiling of that railroad company shall be one.