C.L.A.M.

Computer Logbook And Management

A User's Guide for Commercial Hard Clam Growers

Beta Version

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TP 122

This technical paper was supported by the National Sea Grant College Program of the U.S. Department of Commerce's National Oceanic and Atmospheric Administration, with assistance from the Institute of Food and Agricultural Sciences at the University of Florida. Additional funding was provided by the USDA Cooperative State Research, Education, and Extension Service. The views expressed herein do not necessarily reflect the views of these agencies. Additional copies are available by contacting Florida Sea Grant, University of Florida, PO Box 110409, Gainesville, FL, 32611-0409, (352) 392.2801, www.flseagrant.org.

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Beta Version

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September 2002
TP 122

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CLAM - Computer Logbook And Management

A User's Guide for Commercial Hard Clam Growers

Introduction

The **CLAM** software package was developed to assist commercial hard clam growers in managing the information concerning their nursery and growout operations. **CLAM** will allow growers to better track their clam inventory, from the original purchase of seed to the sale of market clams to final buyers. **CLAM** provides growers with a tool to determine the status of their standing inventory of nursery and growout clams at any point in time. **CLAM** allows growers to map their lease sites and keep track of where clams are located within each lease. **CLAM** will also provide growers a means to keep track of their costs and earnings over the course of a production cycle. The resulting set of information will be a powerful tool in keeping track of costs and profits, monitoring survival and growth, retrieving information needed for year-end tax reporting, and documenting any losses that might be covered by crop insurance and other financial assistance programs.

CLAM was developed with funding from the USDA Cooperative State Research Service. The software was developed by the Food and Resource Economics Department at the University of Florida, with assistance from IFAS Cooperative Extension Service and Florida Sea Grant. In addition, representatives from the Florida commercial hard clam growing industry provided invaluable input during development of **CLAM**. As a result, **CLAM** has been designed to fulfill the informational needs of the industry, from the industry's point of view. This User's Guide is designed to assist the user in understanding how to use the **CLAM** software as an effective business management tool.

Software and Hardware Requirements

CLAM has been developed utilizing the Microsoft Excel 2000 system. Utilizing an earlier version of Excel may result in some features of **CLAM** to not be accessible. Thus, it is highly recommended that the user have access to and familiarity with Excel 2000. The software has been designed for an IBM-compatible PC. Other system requirements needed to run **CLAM** are as follows:

- PC with a Pentium 75 Megahertz (Hz) or higher processor
- Microsoft Windows® 95 or later operating system, or Microsoft Windows NT Workstation operating system version 4.0 Service Pack 3 or later
- For Windows 95 or Windows 98:
    - 16 MB of RAM for the operating system, <u>and</u>
    - 4 MB of RAM for Excel
- For Windows NT Workstation:
    - 32 MB of RAM for the operating system, <u>and</u>
    - 4 MB or RAM for Excel
- 146 MB of available hard-disk space
- CD-ROM drive

- VGA or higher resolution monitor; Super VGA recommended
- Microsoft Mouse, Microsoft IntelliMouse©, or compatible pointing device

How To Open the CLAM Software

The user will need to have experience utilizing a PC, as well as a basic familiarity with Excel 2000. The **CLAM** software is contained on the provided CD as a file named "CLAM". The user will need to open Excel and then insert the CD into the appropriate drive. Open **CLAM** within Excel by selecting the File from the menu bar. Select the "CLAM" file. An Excel message window will appear, in which the user will select the "Enable Macros" button. Alternatively, **CLAM** can be included as a desk-top selection which will allow quicker access to the program and bypass the need to first access Excel. Regardless of the method chosen, the **CLAM** program will initially open with the **CLAM** logo and module selection menu displayed (Figure 1). **CLAM** is now ready to be used.

Moving Around Within CLAM

CLAM consists of several worksheets, or modules, in which the user will be inputting information. These modules are designed to be utilized in a certain order by the user. For example, the user will be asked about initial planting of nursery seed, and some of that information will then be used in a later module. The user will be encouraged to utilize a map of the lease site to visually locate where nursery and growout clams are located. If desired, the user can provide information about expenses so that a detailed financial report can be prepared. A detailed discussion of the information required and purpose for each module will be presented in the next chapter of the User's Guide. But for now, the following flow-diagram should provide for a basic understanding of the information you will need to have available in order to utilize **CLAM**, as well as the various record keeping and inventory management tasks you can perform with **CLAM** (Figure 2). Not shown in Figure 2 is the ability to develop and maintain a map of the lease parcel. This provides a visual aid for better managing inventory located on the lease site.

How To Use the CLAM Modules

To access the various modules within **CLAM**, the user can select from the main menu displayed to the right-hand side of the screen at the initiation of the software program (refer to Figure 1). The user can access all of the modules from this starting point. To get back to the main menu, the user can click on the clam logo in the upper left hand corner of each module. In addition, tabs for all modules in the program are located at the bottom of each module page. Tabs are identified with the initials of the module title. A shortcut for the user in moving through the software is to click on the tabs for access to the various modules.

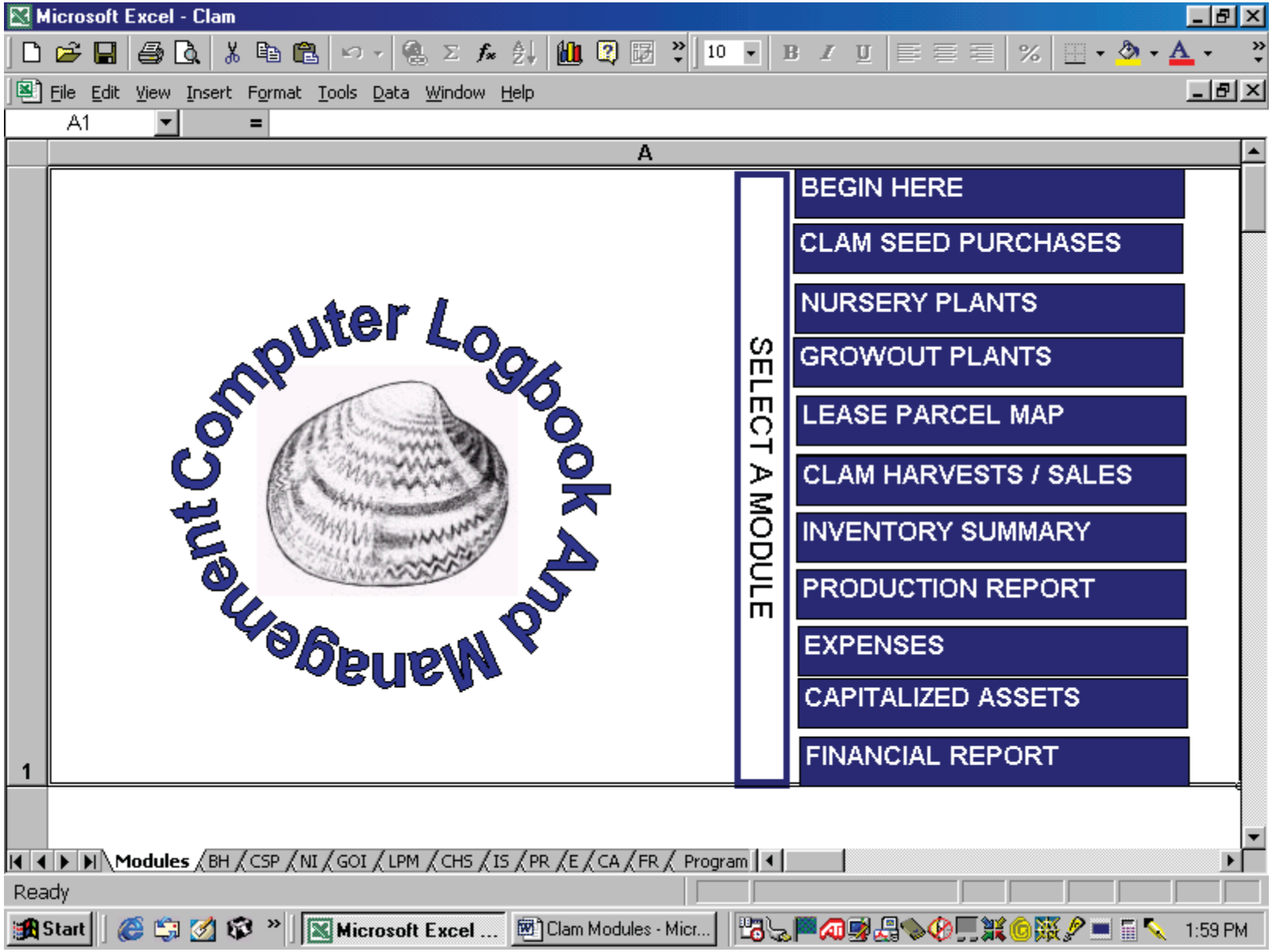
Microsoft Excel - Clam
File Edit View Insert Format Tools Data Window Help
A1
Computer Logbook And Management
SELECT A MODULE
BEGIN HERE
CLAM SEED PURCHASES
NURSERY PLANTS
GROWOUT PLANTS
LEASE PARCEL MAP
CLAM HARVESTS / SALES
INVENTORY SUMMARY
PRODUCTION REPORT
EXPENSES
CAPITALIZED ASSETS
FINANCIAL REPORT
Modules BH CSP NI GOI LPM CHS IS PR E CA FR Program
Ready
Start
Microsoft Excel ...
Clam Modules - Micr...
1:59 PM

Figure 1.

Moving Through CLAM…

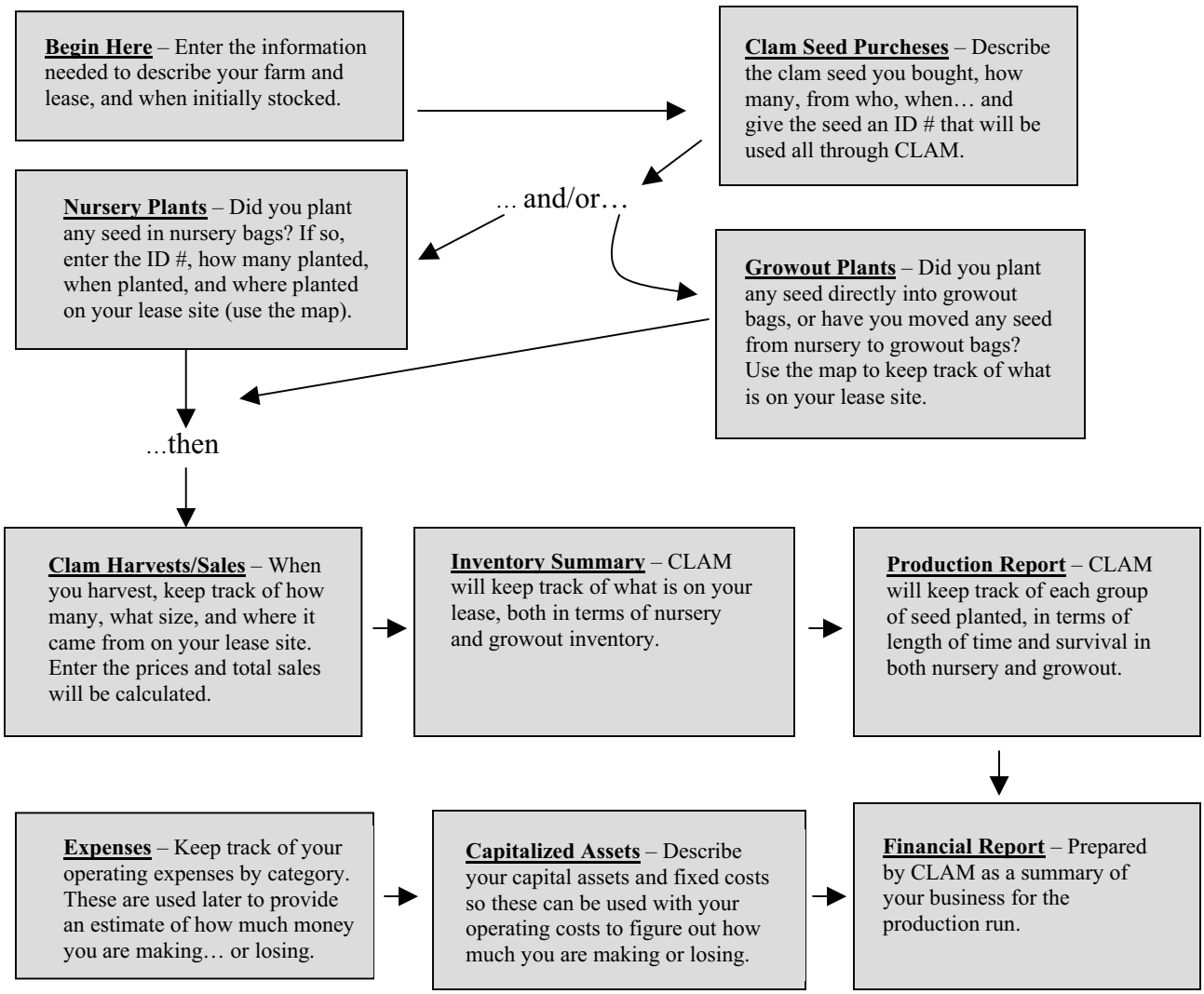

Figure 2. Flow Diagram Linking the Major Components of the CLAM Software.

In this section of the CLAM User's Guide, the user is introduced to each module in detail. A list of inputs that are required and outputs that are provided in each module are described. In addition, error messages that may appear in the module are identified. Each of the modules is designed to obtain information, or inputs, from the user about the clam farm operation. The user enters this information in rows under the designated column headings (see Figure 3). Those cells requiring input from the user are displayed in white on the monitor screen. Each module also provides the user with information, or outputs, that are calculated in the module. Those cells providing information are displayed in blue and orange on a color monitor screen, or gray on a black and white screen. The cells containing output are protected, meaning that the user cannot change the contents of the cell. An error message will appear if the user tries to do so.

Microsoft Excel - clamfarm prtscreen sample

File Edit View Insert Format Tools Data Window Help

Comment 5 =

Sample Clam Farm
Sample Lease
L-123

NURSERY PLANTS

Date Planted	Nursery Plant ID	# Nursery Bags Planted	Clams/Bag	Nursery Clams Planted	Nursery Location	Notes / Comments
05/20/01	052001a	5	10,000	50,000	1	
05/21/01	052001b	5	10,000	50,000	2	
09/15/01		8	10,000	80,000	3	windy conditions
03/20/02	052001a	10	10,000	100,000	4	salinity low on lease
06/10/02	052001b	10	10,000	100,000	5	
09/13/02	091501a	20	7,500	150,000	6	stock low in case of overwin
	032002a				7	
	061002a					
	091202a					
					13	
					14	
					15	
					16	
					17	
					18	
Total		58		530,000		

Date Planted: Enter date clam seed were planted in nursery bags using this format: MM/DD/YY.

Nursery Plant ID: Either choose a Plant ID from the drop down menu or enter the Plant ID previously assigned in the Clam Seed Purchases Module for the same batch of seed. If an incorrect ID is entered, an error message will appear in the cell.

Nursery Bags Planted: Enter number of bags planted at this nursery location.

Clams/ Bag: Enter number of clams stocked in each nursery bag.

Nursery Clams Planted: The total number of nursery clam seed planted at this location is calculated.

Nursery Location: This location number is automatically assigned for this planting of seed. Click on the Nursery Location hyperlink to go to the Lease Parcel Map. Nursery plants can be positioned according to their location on the lease parcel. Note a nursery plant can be placed in more than one nursery location. The nursery location is maintained throughout the spreadsheet for these nursery seed.

BH / CSP / NI / GOI / LPM / CHS / IS / PR / E / CA / FR / Program

Cell B7 commented by mzylstra

CAPS

Start | Exploring - ... | CommentP... | Microsof... | 5:02 PM

Figure 3.

Before moving on to the modules, let's first identify several tools that are utilized throughout the modules. These tools will assist the user in entering information as well as using the **CLAM** software program.

Comment Box - In the upper right-hand corners of the column headings there is a small red triangle. When the user places the cursor over the triangle, a comment box appears on the monitor screen. The comments displayed in the boxes provide the user with additional information as to what input is needed or what output is provided in the column. To display all of the comments within a module, click on View in the menu bar, and then click on Comments. Then, to remove the displayed comments, click again on Comments. Figure 3 is an example of the Nursery Plants Module with all of the comment boxes displayed.

Scroll Bar - Scroll bars allow the user to move quickly around the module screen by using the mouse. The bar located on the right hand side of the module moves up and down through the rows; whereas the bar located at the bottom of the module moves left and right through the columns.

Frozen Title - This process keeps certain top rows and/or left columns always in view, no matter where the cursor is located. This is beneficial to the user in keeping column headings displayed, especially when certain modules contain large numbers of rows for input (for example, the Expenses Module).

Drop Down Menu – This device provides the user with a list of information that has been entered in previous modules. The user can then choose from this list without going back to another module to obtain it. For example, most of the Plant ID rows provide drop down menus. In the Nursery Plants Module, the rows under the Nursery Plant ID column have a small downward-pointing arrow. The user first clicks on the cell using the left mouse key, then left clicks on the arrow to drop the list down of all Nursery Plant IDs previously entered in the Clam Seed Purchases Module. By using the scroll bar on the left hand side of the menu, the user can view all of the IDs listed. The user can then click on the appropriate ID so it can be automatically entered into the cell.

After a brief description of each module, including input requirements and outputs, an example of the module page will follow. Each example will show the user how information about the clam farm is entered, what information is calculated and what the module page looks like on the computer screen.

Begin Here (BH):

This module provides information needed for the user to start the CLAM software program. (see Figure 4)

Inputs:

The following information is entered when the user first starts-up **CLAM**.

Name of Farm: Enter farm or business name.

Start Date: Enter the date you started this program or began planting seed on this lease using the two-digit format for month (MM), day (DD), and year (YY): MM/DD/YY. For example, January 1, 2001 would be 01/01/01.

Lease Area Name: Enter name of the high-density lease area or aquaculture use zone.

Parcel Number: Enter number of the lease or lease parcel.

Comments: Use this column to enter any comments regarding start-up of **CLAM**.

Outputs:

The information entered will appear in the headings of all of the following modules.

Errors:

None

Note:

For this module to be displayed upon opening CLAM, the program must be closed and saved while in this module. Otherwise, CLAM will reopen in the module in which the program was closed.

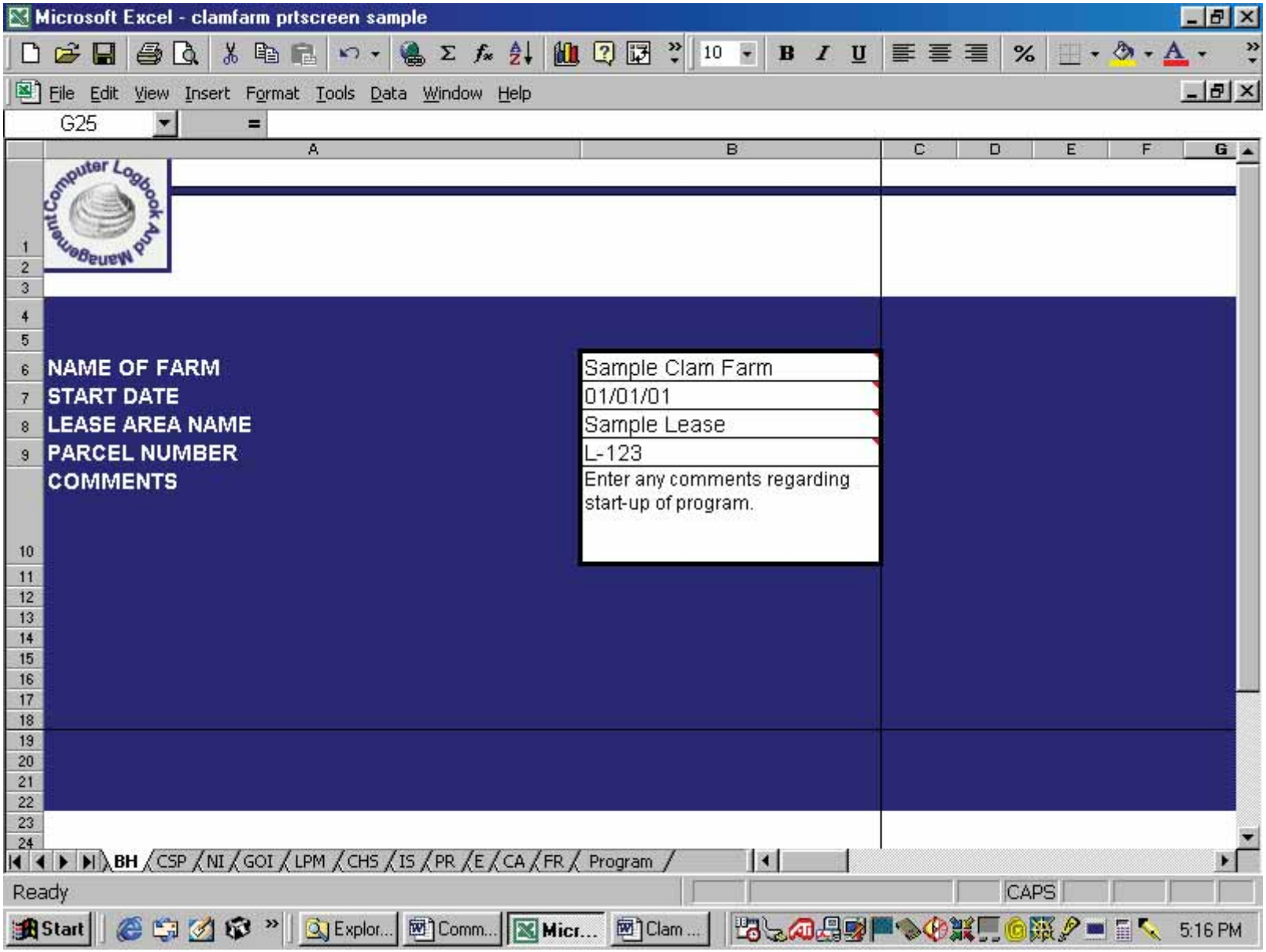
Microsoft Excel - clamfarm prtscreen sample
File Edit View Insert Format Tools Data Window Help
G25
Computer Logbook And Management
NAME OF FARM
START DATE
LEASE AREA NAME
PARCEL NUMBER
COMMENTS
Sample Clam Farm
01/01/01
Sample Lease
L-123
Enter any comments regarding start-up of program.
BH CSP NI GOI LPM CHS IS PR E CA FR Program
Ready
CAPS
Start
5:16 PM

Figure 4.

Clam Seed Purchases (CSP):

This module provides information needed by the user to record seed purchases. (see Figure 5)

Inputs:

This module allows the user to report up to 40 separate purchases of nursery and/or growout clam seed.

Purchase Date: Enter each date clam seed were purchased using this format: MM/DD/YY.

Plant ID: The Plant ID allows the spreadsheet software to track a batch of clams, or a plant, throughout the various modules and provide information in the Inventory Summary Module and Production Report Module. For this reason, the Plant ID needs to be unique to each batch of clam seed purchased and planted. A suggestion would be to enter a combination of purchase date and letter for the Plant ID for each batch of seed purchased. But, seed purchased on the same day from different suppliers should not have the same Plant ID. For example, the Plant IDs for two batches of seed purchased on May 20, 2001 are 052001a and 052001b. The month of May is represented by "05", the twentieth day by "20", and the year 2001 by "01". The batch of seed purchased from Supplier A is represented by the letter "a" and the batch purchased from Supplier B by the letter "b". The Plant ID will be maintained for the corresponding purchase date and subsequent plant date.

Seed Supplier: Enter name of seed supplier.

Seed: Enter quantity of clam seed purchased on the particular date.

Total Cost: Enter total cost of clam seed purchased on the particular date.

Seed Size: Enter size of clam seed purchased. For example, nursery or growout seed.

Comments: Use this column to enter comments regarding the seed purchase.

Outputs:

Cost/Clam: The cost per individual clam seed for each supplier is calculated in this cell.

Total: The total number of clam seed purchased and reported in this module is calculated on the last row. The total cost for all clam seed purchased is also calculated. The totals are across all suppliers.

Errors: None

Microsoft Excel - clamfarm prtscreen sample

File Edit View Insert Format Tools Data Window Help

H37 =

Sample Clam Farm
Sample Lease
L-123

CLAM SEED PURCHASES

Purchase Date	Plant ID	Seed Supplier	# Seed	Total Cost	Cost/Clam	Seed Size	Notes / Comments
02/15/01	021501a	Clam Nursery, Inc.	40,000	$800.00	$0.02000	growout	very large
05/20/01	052001a	Seed Supplier A	50,000	$500.00	$0.01000	nursery	
05/20/01	052001b	Seed Supplier B	50,000	$450.00	$0.00900	nursery	smaller seed
09/15/01	091501a	Clam Hatchery Co.	80,000	$800.00	$0.01000	nursery	
10/12/01	101201a	Clam Nursery, Inc.	50,000	$900.00	$0.01800	growout	
03/20/02	032002a	Seed Supplier B	100,000	$1,000.00	$0.01000	nursery	salinity low on lease
06/10/02	061002a	Clam Seed Co.	100,000	$900.00	$0.00900	nursery	check # 345
09/12/02	091202a	Seed Supplier A	150,000	$1,500.00	$0.01000	nursery	
Total			620,000	$6,850			

BH CSP NI GOI LPM CHS IS PR E CA FR Program

Ready

Start Microsoft Excel ... Clam CSP - Microsof... 2:21 PM

Figure 5.

Nursery Plants (NI):

This module provides information needed by the user to describe seed planted in nursery bags. (see Figure 6)

Inputs:

This module allows the user to report up to 49 nursery plants.

Date Planted: Enter date clam seed were planted in nursery bags using this format: MM/DD/YY. If a single batch of seed was not all planted on the same day, then use the same Plant ID in a different row and assign a subsequent date(s) when the remainder of the seed was planted.

Nursery Plant ID: Either choose a Plant ID from the drop down menu or enter the Plant ID previously assigned in the Clam Seed Purchases Module for the same batch of seed. If an incorrect ID is entered, an error message will appear in the cell.

Nursery Bags Planted: Enter number of nursery bags planted at this location (see Nursery Location below).

Clams/Bag: Enter number of clams stocked in each nursery bag.

Notes/Comments: Use this column to enter comments regarding the nursery plant.

Outputs:

Nursery Clams Planted: The total number of nursery clam seed planted at this location is calculated.

Nursery Location: The location number (1-49) is automatically assigned for this planting of seed. Click on the Nursery Location hyperlink (i.e., the red number found in the Nursery Location column) to go to the Lease Parcel Map (see Lease Parcel Map section for discussion of how to use the map feature). Nursery plants can be positioned according to their location on the lease parcel. Note a nursery plant can be placed in more than one nursery location. For example, some bags for a given plant may be planted in one location, while the remainder are planted somewhere else. The nursery location is maintained throughout the spreadsheet for these nursery seed.

Total: The total number of nursery bags planted and reported in this module is calculated in the last row. The total number of nursery clams planted is also calculated.

Microsoft Excel - clamfarm prtscreen sample

File Edit View Insert Format Tools Data Window Help

L27 =

Sample Clam Farm
Sample Lease
L-123

NURSERY PLANTS

Date Planted	Nursery Plant ID	# Nursery Bags Planted	Clams/Bag	Nursery Clams Planted	Nursery Location	Notes / Comments
05/20/01	052001a	5	10,000	50,000	1	
05/21/01	052001b	5	10,000	50,000	2	
09/15/01	091501a	8	10,000	80,000	3	windy conditions
03/20/02	032002a	10	10,000	100,000	4	salinity low on lease
06/10/02	061002a	10	10,000	100,000	5	
09/13/02	091202a	20	7,500	150,000	6	stock low in case of overwintering
					7	
					8	
					9	
					10	
					11	
					12	
					13	
					14	
					15	
					16	
					17	
					18	
Total		58		530,000		

BH CSP NI GOI LPM CHS IS PR E CA FR Program

Ready

Start Microsoft Excel ... Clam NI - Microsoft ... 2:42 PM

Figure 6.

Errors:

Nursery Plant ID: If you enter a wrong Nursery Plant ID in that column, an error box appears stating:

× Incorrect Nursery Plant ID

Either choose a Nursery Plant ID from the drop down menu by scrolling through the list or enter a Plant ID for the nursery seed previously assigned in the Clam Seed Purchases Module. Press the <Delete> key to clear the cell.

Growout Plants (GOI):

This module provides information needed by the user to describe seed planted in growout bags. (see Figure 7)

Inputs:

This module allows the user to report up to 76 growout plants.

Date Planted: Enter date clams were planted in growout bags using this format: MM/DD/YY. If a single batch of growout seed was not all planted on the same day, then use the same Plant ID in a different row and assign a subsequent date(s) when the remainder of the seed was planted.

Nursery Location: Either choose a Nursery Location from the drop down menu or enter the location automatically assigned in the Nursery Plants Module. If the growout-sized seed were not nursed on the lease, then leave the cell blank. Instead enter a Plant ID in the Growout Plant ID column. If an incorrect location is entered, an error message will appear in the cell.

Nursery Bags Transferred: Enter number of nursery bags from which clams were transferred to growout bags, if seed were nursed on the lease.

Growout Plant ID: Only use this column if clams were either not nursed on the lease or growout-sized seed were initially purchased. Either choose a Plant ID from the drop down menu or enter a Plant ID for the growout seed previously assigned in the Clam Seed Purchases Module. Leave cell blank if a Plant ID was automatically provided in the Nursery Plant ID column (seed were originally planted into nursery bags). If an incorrect ID is entered, an error message will appear in the cell.

Growout Bags Planted: Enter number of bags planted at this growout location.

Clams/Bag: Enter number of clams stocked in each growout bag. If stocking rates differ, enter as separate growout locations.

Notes/Comments: Use this column to enter comments regarding the growout plant.

Outputs:

Nursery Days: The number of days clams were in nursery bags at this location prior to being transferred to growout bags is calculated. The message "#N/A" will appear if a date is not entered in the Date Planted column or if the clams were not nursed on the lease.

Nursery Plant ID: The Plant ID assigned in the Clam Seed Purchases Module for this nursery location is automatically provided. If a Nursery Plant ID is provided, then the Growout Plant ID cell should remain blank. If clams were not nursed on the lease, then the message "Unavailable" will appear in the cell and an entry must be made in the Growout Plant ID Column.

Growout Clams Planted: The total number of growout-sized clam seed planted at this location is calculated.

Growout Location: This location number (50-125) is automatically assigned. Click on the Growout Location hyperlink (i.e., the blue number found in the Growout Location column) to go to the Lease Parcel Map (see Lease Parcel Map section for discussion of how to use the map feature). Growout plants can be positioned according to their location on the lease parcel. **Note:** A growout plant can be placed in more than one growout location.

Total: The total number of nursery bags transferred, as well as the total number of growout bags planted and reported in this module, is calculated in the last row. The total number of growout-sized clams planted is also calculated.

Errors:

Nursery Location: If you enter a wrong Nursery Location in that column, an error box appears stating:

× Incorrect Nursery Location

Either choose a Nursery Location from the drop down menu by scrolling through the list or enter a location previously assigned in the Nursery Plants Module. Press the <Delete> key to clear the cell.

Microsoft Excel - clamfarm prtscreen sample

Sample Clam Farm
Sample Lease
L-123

GROWOUT PLANTS

Date Planted	Nursery Location	# Nursery Bags Transferred	# Nursery Days	Nursery Plant ID	Growout Plant ID	# Growout Bags Planted	Clams/Bag	Growout Clams Planted	Growout Location	Notes / Comments
02/15/01			#N/A		021501a	40	1000	40,000	50	very large seed
08/15/01	1	5	87	052001a		40	1000	40,000	51	
08/31/01	2	5	102	052001b		35	1000	35,000	52	
10/12/01			#N/A		101201a	45	1100	49,500	53	
01/20/02	3	4	127	091501a		31	1000	31,000	54	
01/21/02	3	4	128	091501a		27	1000	27,000	55	
06/30/02	4	5	102	032002a		35	1000	35,000	56	a lot of small shells in bags
07/01/02	4	5	103	032002a		33	1000	33,000	57	
09/20/02	5	5	102	061002a		36	1000	36,000	58	
09/21/02	5	5	103	061002a		39	1000	39,000	59	
			#N/A	Unavailable				-	60	
			#N/A	Unavailable				-	61	
			#N/A	Unavailable				-	62	
			#N/A	Unavailable				-	63	
			#N/A	Unavailable				-	64	
			#N/A	Unavailable				-	65	
			#N/A	Unavailable				-	66	
Total		38				361		365,500		

Figure 7.

Growout Plant ID Error: If you enter a wrong Growout Plant ID in that column, an error box appears stating:

× Incorrect Growout Plant ID

Either choose a Growout Plant ID from the drop down menu by scrolling through the list or enter a Plant ID for the growout seed previously assigned in the Clam Seed Purchases Module. Press the <Delete> key to clear the cell.

Lease Parcel Map (LPM):

This module allows the user to position, or "site", nursery and growout plants on the lease site as needed. (see Figure 8)

Inputs:

The orange markers, which are double bordered squares, represent Nursery Plants # 1 through 49. The blue markers, which are single bordered squares, represent Growout Plants #50 through 125.

To position a marker on the Lease Parcel Map, click on the numbered marker using the right mouse key. Point to a section of the gray border and then left click. While holding down on the left mouse key, drag the marker to the desired location on the map and release. If you left click on one of the sizing handles (these are the white squares) instead of the gray border, you can change the size of the marker.

Outputs:

Planting information is available by left clicking on the chosen marker. A hyperlink (i.e., the blue number found in the markers) connects the marker to either the Nursery Plants Module or the Growout Plants Module and provides information specific to that nursery or growout plant.

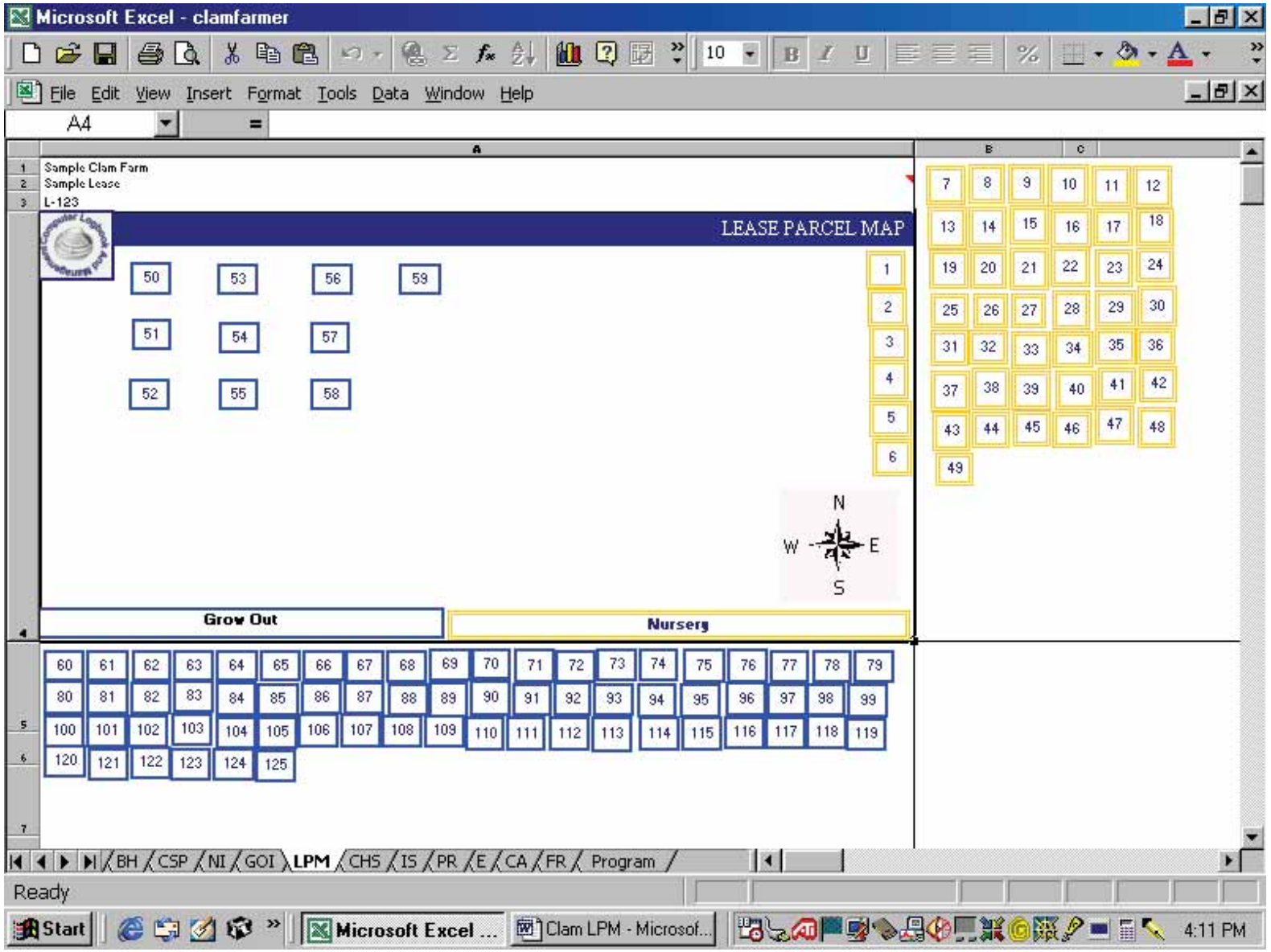
Microsoft Excel - clamfarmer
File Edit View Insert Format Tools Data Window Help
A4
Sample Clam Farm
Sample Lease
L-123
LEASE PARCEL MAP
Grow Out
Nursery
N
W
E
S
BH CSP NI GOI LPM CHS IS PR E CA FR Program
Ready
Start
Microsoft Excel ...
Clam LPM - Microsof...
4:11 PM

Figure 8.

Clam Harvests and Sales (CHS):

This module allows the user to keep track of clam sales by batch, or plant. (see Figure 9)

Inputs:

This module allows the user to enter up to 101 clam harvests and sales.

Date Harvested: Enter date growout bags were harvested using this format: MM/DD/YY.

Growout Location: Either choose a Growout Location from the drop down menu or enter the location automatically assigned in the Growout Plants Module. If an incorrect location is entered, an error message will appear in this cell.

Bags Harvested: Enter number of growout bags harvested.

<7/8": Enter number of individual clams harvested that were less than 7/8 inch in shell width (Category A).

Price (A): Enter per each price of clams that were less than 7/8 inch in size (Category A). Enter the price as dollars and cents. For example, a dime is entered as 0.10 or .10. The dollar symbol is created automatically. This format applies to prices for all size categories.

>7/8" and <1": Enter number of individual clams harvested that were between 7/8 inch and 1 inch in shell width (Category B).

Price (B): Enter per each price of clams that were between 7/8 and 1 inch in size (Category B).

1": Enter number of individual clams harvested that were 1 inch in shell width (Category C).

Price (C): Enter per each price of clams that were 1 inch in size (Category C).

>1": Enter number of individual clams harvested that were greater than 1 inch in shell width (Category D).

Price (D): Enter per each price of clams that were greater than 1 inch in size (Category D).

Other: Enter number of individual clams harvested that were in a size category previously undefined (Category E). This is an optional category.

Price (E): Enter per each price of clams that were in a size category previously undefined (Category E).

Wholesaler/Comments: Use this column to enter wholesaler's name or for comments regarding the clam harvest and sale.

Outputs:

Plant ID: The Plant ID assigned in the Clams Seed Purchases Module for the particular growout location is automatically provided.

Growout Days: The number of days clams were in growout bags at this location is calculated by using information from the Date Planted column in the Growout Plants Module and from the Date Harvested column in this module.

Total Clams Harvested: The total number of clams harvested at this location per harvest date is calculated.

Average Clams/Bag: The average number of clams harvested per bag is calculated.

Revenue: The revenue or total sales of clams harvested per date is calculated.

Total Clams by Category: The total number of clams harvested and sold by size category is calculated in the third to the last row. The overall total number of clams harvested and sold is also calculated.

Average Price by Category: The average price of clams per size category is calculated in the second to the last row.

Revenue by Category: The total revenue of clams sold by size category is calculated in the last row. The overall total revenue of clams harvested and sold is also calculated.

Errors:

Growout Location Error: If you enter a wrong Growout Location in that column, an error box appears stating:

× Incorrect Growout Location

Either choose a Growout Location from the drop down menu by scrolling through the list or enter a location previously assigned in the Growout Plants Module. Press the <Delete> key to clear the cell.

Microsoft Excel - clamfarm prtscreen sample

File Edit View Insert Format Tools Data Window Help

V23 =

CLAM HARVESTS AND SALES

SIZE / PRICE CATEGORIES

Date Harvested	Growout Location	Plant ID	# Growout Days	# Bags Harvested	CAT A <7/8"	Price(A)	CAT B >7/8" and <1"	Price(B)	CAT C 1"	Price(C)	CAT D >1"	Price(D)	CAT E Other	Price(E)	Total Clams Harvested	Average Clams/Bag	Revenue	Wholesaler / Comments
04/15/02	50	021501a	424	20	2599	$0.065	4560	$0.10	9435	$0.13	1809	$0.14			18403	920	$2,104.75	Gulf Clam Buyer, Inc.
04/16/02	50	021501a	425	20	2230	$0.065	4700	$0.10	9250	$0.13	2250	$0.14			18430	922	$2,132.45	Clam Wholesale Buyer, Inc.
06/17/02	51	052001a	306	20	1799	$0.065	4988	$0.09	6802	$0.12	2133	$0.14			15722	786	$1,680.72	Clam Wholesale Buyer, Inc.
06/18/02	51	052001a	307	20	1675	$0.065	6754	$0.09	6855	$0.12	1422	$0.14			16706	835	$1,738.42	Gulf Clam Buyer, Inc.
07/19/02	52	052001b	322	15	1200	$0.060	5543	$0.09	6181	$0.13	1221	$0.14			14145	943	$1,545.34	Littleneck Buyer, Inc
07/20/02	52	052001b	323	20	1243	$0.060	6112	$0.09	6991	$0.13	1590	$0.14			15936	797	$1,756.09	Clam Wholesale Buyer, Inc.
09/22/02	53	101201a	345	22	2340	$0.065	6125	$0.10	9950	$0.13	1901	$0.14			20316	923	$2,324.24	replanted 5 bags
09/23/02	53	101201a	346	23	2995	$0.065	5560	$0.10	10850	$0.13	1950	$0.14			21355	928	$2,434.18	replanted 4 bags
Total Clams by Category					16081		44342		66314		14276		0		141013		$15,716.17	
Average Price By Category						$0.06		$0.10		$0.13		$0.14		no sale				
Revenue by Category					$1,033.05		$4,200.23		$8,484.25		$1,998.64		$0.00					

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Figure 9.

Inventory Summary (IS):

This module supplies the user with a current review, or "snapshot", of what has been planted in nursery bags, transferred to growout bags, or harvested, as well as what is still remaining on the lease parcel. (see Figure 10)

Inputs:

No input is required from the user. However, the "UPDATE!" button must be clicked to obtain current information. This button is located in the blue cell immediately below the Inventory Summary heading.

Outputs:

Once the "UPDATE!" button has been clicked, a current inventory of the field nursery and growout is generated. The following information is provided.

Nursery Inventory:

Bags Planted: The number of nursery bags planted since the initial start date (see Begin Here Module) is summarized from the Nursery Plants Module.

Bags Transferred to Growout: The number of nursery bags transferred and planted into growout bags since the initial start date (see Begin Here Module) is summarized from the Growout Plants Module.

Bags Still in Nursery: The number of nursery bags currently on the lease parcel is calculated.

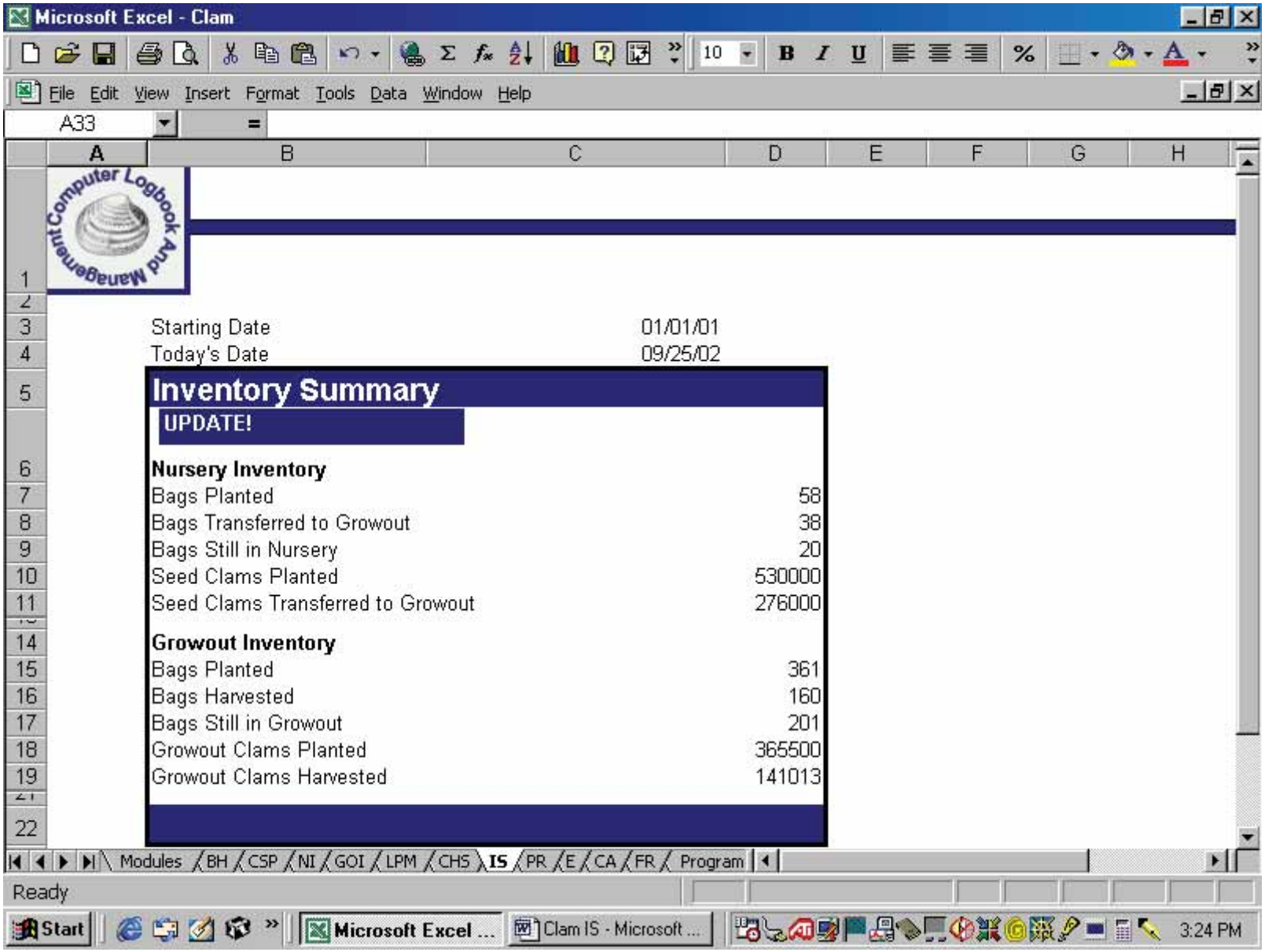
Seed Clams Planted: The number of clam seed planted in nursery bags since the initial start date (see Begin Here Module) is summarized from the Nursery Plants Module.

Seed Clams Transferred to Growout: The number of clam seed transferred from nursery bags and planted into growout bags since the initial start date (see Begin Here Module) is summarized from the Growout Plants Module. **Note** that nursery mortality, or the number of clam seed that died in nursery bags, over this time period is not calculated in this module, but will be computed in the Production Report Module.

Growout Inventory:

Bags Planted: The number of growout bags planted since the initial start date (see Begin Here Module) is summarized from the Growout Plants Module.

Bags Harvested: The number of growout bags harvested since the initial start date (see Begin Here Module) is summarized from the Clam Harvests and Sales Module.


Microsoft Excel - Clam
File Edit View Insert Format Tools Data Window Help
A33
Computer Logbook And Management
Starting Date 01/01/01
Today's Date 09/25/02
Inventory Summary
UPDATE!
Nursery Inventory
Bags Planted 58
Bags Transferred to Growout 38
Bags Still in Nursery 20
Seed Clams Planted 530000
Seed Clams Transferred to Growout 276000
Growout Inventory
Bags Planted 361
Bags Harvested 160
Bags Still in Growout 201
Growout Clams Planted 365500
Growout Clams Harvested 141013
Modules BH CSP NI GOI LPM CHS IS PR E CA FR Program
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Microsoft Excel ...
Clam IS - Microsoft ...
3:24 PM

Figure 10.

Bags Still in Growout: The number of growout bags currently on the lease parcel is calculated.

Growout Clams Planted: The number of clams planted in growout bags since the initial start date (see Begin Here Module) is summarized from the Growout Plants Module.

Growout Clams Harvested: The number of clams harvested from growout bags since the initial start date (see Begin Here Module) is summarized from the Clam Harvests and Sales Module. **Note** that growout mortality, or the number of clams that died in growout bags, over this time period is not calculated in this module, but will be computed from the information provided here in the Production Report Module.

Production Report (PR):

This module provides a summary for the user of all nursery and growout production on the lease parcel. (see Figure 11)

Inputs:

No input is required from the user. However, the "UPDATE!" button must be clicked to obtain current information. This button is located in the blue cell to the left of the Production Report heading.

Outputs:

Once the "UPDATE!" button has been clicked, a nursery and growout production report is generated. The following information is provided.

Nursery Production: (**Note:** Although the Plant ID column is displayed in white, no input is required. The nursery output in the next six columns is displayed in orange, and no input is required.)

Plant ID: All Plant IDs previously entered in the Clam Seed Purchases Module are reported.

Start Plant Date: The first date entered in the Nursery Plants Module for each Plant ID is reported. Note if a complete batch of seed was all planted on one date, then the start and end dates will be the same.

End Plant Date: The last date entered in the Nursery Plants Module for each Plant ID is reported. Note if a complete batch of seed was all planted on one date, then the start and end dates will be the same.

Nursery Clams Planted: The total number of clam seed planted in nursery bags for each Plant ID is summarized from the Nursery Plants Module.

Microsoft Excel - clamfarm prtscreen sample

File Edit View Insert Format Tools Data Window Help

P175 =

Sample Clam Farm
Sample Lease
L-123

UPDATE

PRODUCTION REPORT

	NURSERY							GROWOUT						OVERALL		
Plant ID	Start Plant Date	End Plant Date	Nursery Clams Planted	Nursery Clams Transferred	Average Nursery Days	Survival Rate - Nursery to Growout	Start Plant Date	End Plant Date	Growout Clams Planted	Growout Clams Harvested	Average Growout Days	Survival Rate - Growout to Harvest	Average Total Days	Overall Survival Rate	Revenue
021501a	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	02/15/01	02/15/01	40000	36833	425	92%	#N/A	#N/A	$4,237
052001a	05/20/01	05/20/01	50000	40000	87	80%	08/15/01	08/15/01	40000	32428	307	81%	394	65%	$3,419
052001b	05/21/01	05/21/01	50000	35000	102	70%	08/31/01	08/31/01	35000	30081	323	86%	425	60%	$3,301
091501a	09/15/01	09/15/01	80000	58000	128	73%	01/20/02	01/21/02	58000	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
101201a	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	10/12/01	10/12/01	49500	41671	346	84%	#N/A	#N/A	$4,758
032002a	03/20/02	03/20/02	100000	68000	103	68%	06/30/02	07/01/02	68000	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
061002a	06/10/02	06/10/02	100000	75000	103	75%	09/20/02	09/21/02	75000	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
091202a	09/13/02	09/13/02	150000	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A

BH CSP NI GOI LPM CHS IS PR E CA FR Program

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Figure 11.

Nursery Clams Transferred: The total number of clams transferred from nursery bags to growout bags for each Plant ID is summarized from the Growout Plants Module.

Average Nursery Days: The average number of days clam seed from each Plant ID were in the field nursery is calculated.

Survival Rate - Nursery to Growout: The survival rate of clam seed in the field nursery for each Plant ID is calculated.

Growout Production: (**Note:** The six columns of growout output are displayed in blue and no input is required.)

Start Plant Date: The first date entered in the Growout Plants Module for each Plant ID is reported. Note if a complete batch of clams was all planted or transferred on one date, then the start and end dates will be the same.

End Plant Date: The last date entered in the Growout Plants Module for each Plant ID is reported. Note if a complete batch of clams was all planted or transferred on one date, then the start and end dates will be the same.

Growout Clams Planted: The total number of clams planted in growout bags for each Plant ID is summarized from the Growout Plants Module.

Growout Clams Harvested: The total number of clams harvested from growout bags for each Plant ID is summarized from the Clam Harvests and Sales Module.

Average Growout Days: The average number of days clams from each Plant ID were on the lease parcel is calculated.

Survival Rate - Growout to Harvest: The survival rate of clams on the lease parcel for each Plant ID is calculated.

Overall Production: (**Note:** The three columns of overall output are displayed in blue, and no input is required.)

Average Total Days: The average total number of days clams from each Plant ID were on the lease is calculated from information generated in the Nursery Production and Growout Production Reports. **Note:** If clams from a plant were not nursed on the lease, then the message "# N/A" will appear in the cell.

Overall Survival Rate: The overall survival rate of clams for each Plant ID is calculated from information generated in the Nursery and Growout Production Reports. **Note:** If clams from a plant were nursed on the lease but growout seed was planted instead, then the message "# N/A" will appear in the cell.

Revenue: The revenue or total sales of clams harvested for each Plant ID is summarized from the Clam Harvests and Sales Module.

Errors:

The message "#N/A" will appear in a cell if information pertaining to the Plant ID is not entered in previous modules or culture activities (such as transferring nursery clams or harvesting growout clams) for the plant are not completed.

The message "#N/A" will appear under Columns B through G in Nursery Production if seed for a particular plant was not nursed on the lease.

Expenses (E):

This module provides the user a means to record all operating expenses incurred since the initial start date. (see Figure 12)

Printing Instructions:

Due to the large number of records that can be entered in this module, the user may want to limit what is printed out. To do so, select the area to be printed by using the mouse. Click "File" on the Menu Bar and select "Print". In the Print Menu, click on "Selection" in Print What. Then click "OK".

Inputs:

This module allows the user to enter up to 997 expenses.

Vendor: Enter name of vendor or supplier.

Purchase Date: Enter date of purchase using this format: MM/DD/YY.

Cost: Enter cost of the item or service purchased in dollars and cents. For example, a dollar is entered as 1.00. The dollar symbol is created automatically.

Category: Expenses are identified by various categories to be defined by the user. There is a limit of 10 categories. Example categories include bags, supplies, materials, fuel, repairs, rent, fees, labor, and miscellaneous. **Note** clam seed expenses are already identified in the Clam Seed Purchases Module and should not be entered in this module. Otherwise, expenses for clam seed will be counted twice. Expenses in each category are totaled in the Financial Report Module. (**Note:** If a category is not specified in this column, then the cost will not appear in the report.) If more than 10 categories are used, all of the expenses in the additional categories will be totaled in the Financial Report Module in a category defined as "Other".

Description: Enter a brief description of the expenditure.

Microsoft Excel - clamfarm prtscreen sample

File Edit View Insert Format Tools Data Window Help

G349 = =IF(F349<>"",Program!AK355,"")

Computer Logbook and Management

UPDATE!

Printing Instructions - Using your mouse, select the area you want to print, click FILE on the Menu Bar and select PRINT. In the Print Menu, click on SELECTION in Print What Area. Then click OK.

Sample Clam Farm
Sample Lease

Starting Date 01/01/01

L-123

Today's Date 09/25/02

EXPENSES

Vendor	Purchase Date	Cost	Category (Limit 10)	Description
Island Gas Co, Inc	02/15/01	$12.76	fuel	
Hardware Store, Inc	02/15/01	$12.50	supplies	stakes
Clam Bags, Inc	02/15/01	$45.00	bags	growout bags
Island Gas Co, Inc	05/20/01	$11.00	fuel	
Clam Bags, Inc	05/20/01	$90.00	bags	nursery bags
Hardware Store, Inc	05/20/01	$15.00	supplies	pvc
Tax Collector	06/20/01	$24.00	vehicle registrations	boat
State Agency	06/20/01	$50.00	license	AQ Card
Island Gas Co, Inc	08/15/01	$10.25	fuel	
Hardware Store, Inc	08/15/01	$25.00	supplies	covernet
Clam Bags, Inc	08/15/01	$90.00	bags	
Island Gas Co, Inc	10/12/01	$11.75	fuel	
Gulf Hardware, Inc	10/12/01	$10.00	supplies	cable ties, rope
Bag Co., Inc	10/12/01	$125.00	bags	
Island Gas Co, Inc	06/18/02	$11.00	fuel	
John Doe	06/18/02	$50.00	labor	5 hours @ $10.00 / hr
The Motor Co, Inc	06/25/02	$188.00	repairs	replaced water pump
Island Gas Co, Inc	07/19/02	$11.00	fuel	
Mr. Helper	07/19/02	$75.00	labor	7.5 hours @ $10.00 / hr

Vendor Report	
(Blank)	$0.00
Island Gas Co, Inc	$67.76
Hardware Store, Inc	$52.50
Clam Bags, Inc	$225.00
Tax Collector	$24.00
State Agency	$50.00
Mr. Helper	$75.00
John Doe	$50.00
Gulf Hardware, Inc	$10.00
Bag Co., Inc	$125.00
Motor Co., Inc	$188.00

BH CSP NI GOI LPM CHS IS PR E CA FR Program

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Figure 12.

Outputs:

The "UPDATE!" button must be clicked to obtain current expense summary information. This blue button is located in the upper left hand corner of the module under the CLAM logo.

Vendor Report: Once the "UPDATE!" button has been clicked, a summary of expenses by vendor is generated.

Errors: See above comments under Category.

Capitalized Assets (CA):

This module provides the user with a means to estimate depreciation on all capitalized assets. (see Figure 13)

Inputs:

This module allows the user to report up to 17 capitalized assets.

Asset: Enter name of asset.

Purchase Date: Enter date of purchase using this format: MM/DD/YY.

Cost: Enter the cost of the asset in dollar and cents.

Useful Life: Enter the useful life of the asset for tax purposes. If the useful life is one year or less then record the item in the Expenses Module.

Description: Enter a brief description of the capitalized item.

Outputs:

Annual Depreciation: The annual depreciation which is used in generating the Net Income in the Financial Report Module is calculated. Straight-line depreciation with a zero salvage value is used.

Total: The total cost of assets reported in this module is calculated in the last row. The total annual depreciation for capitalized assets is also calculated.

Errors:

None

Microsoft Excel - clamfarm prtscreen sample

Sample Clam Farm

Sample Lease

L-123

Starting Date 01/01/01

Today's Date 09/25/02

CAPITALIZED ASSETS

Asset	Purchase Date	Cost	Useful Life	Annual Depreciation	Description
Boat/Motor	01/01/01	$18,000.00	3	$6,000.00	26' skiff with 125hp outboard
Total		$18,000.00		$6,000.00	

Figure 13.

Financial Report (FR):

This module provides the user with an up-to-date estimate of profit or loss since the initial start date. (see Figure 14)

Inputs:

Projected Tax Rate: Enter projected tax rate (individual, sole proprietor, corporate, etc.) for the year. The user must scroll down the page to find this input. This tax rate is used in generating the After-Tax Income.

The blue "UPDATE!" button must be clicked to obtain current information. This blue button is located in the upper left hand corner of the module above the Financial Report heading, and to the right of the CLAM logo.

Outputs:

Once the "UPDATE!" button has been clicked, a current summary of the financial status of the clam farm or lease is reported. The following information is provided.

Clam Revenue: Revenues from the sales of clams in various size categories, including <7/8", >7/8" and <1", 1", >1", and Other, are reported from the Clam Harvests and Sales Module.

Total Revenue: The total revenue from all clam sales to date is calculated.

Expenses: The total amount of expenses related to clam seed purchases is summarized from the Clam Seed Purchases Module. Other operating costs are summarized from the Expenses Module and reported for up to 10 categories. These categories are specified earlier by the user.

Non Operating Expenses: The annual depreciation estimates generated in the Capitalized Asset Module is reported for up to 17 items. Similar to the expenses categories, these items are identified by the user.

Total Expenses: Clam seed purchases, operating expenses, and non operating expenses are totaled.

Net Income: The net income of the clam farm is calculated by subtracting the Total Expenses from the Total Revenue.

Projected Taxes: The projected tax rate entered by the user is used to calculate the projected taxes.

After-Tax Income: After-tax income is calculated by subtracting the Projected Taxes from the Net Income.

Microsoft Excel - clamfarm prtscreen sample

UPDATE!

Sample Clam Farm

FINANCIAL REPORT

01/01/2001 through 09/25/2002

Clam Revenue	
<7/8"	$1,033.05
>7/8" and <1"	$4,200.23
1"	$8,484.25
>1"	$1,998.64
Other	$0.00
Total Revenue	$15,716.17
Expenses	
Clam Seed Purchases	$6,850.00
Other Expenses (10 category maximum)	
fuel	$67.76
repairs	$188.00
supplies	$62.50
labor	$125.00
bags	$350.00
license	$50.00
vehicle registrations	$24.00
Non Operating Expenses	
Boat/Motor	$6,000.00
Total Expenses	$13,717.26
Net Income	$1,998.91
Projected Tax Rate	10.00%
Projected Taxes	$199.89
After-Tax Income	$1,799.02

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Figure 14.

Suggestions on How to Use the CLAM Software

This chapter discusses a few of the issues that may arise while using the **CLAM** software program and offers some suggestions on how to address different situations in the "real world" of clam farming. Because clams can be planted and harvested almost year round, as opposed to other crops, such as corn or watermelons, which are planted and harvested within a season, keeping track of information on clam plants is ongoing and never reaches a distinct ending point.

Just like any computer program, failures can occur. To minimize losing information, backup your **CLAM** file on another diskette or CD periodically. Also, the user should print out the reports for each module to have a "hard" copy of the information on record. When the program is first opened, the user may want to save it under a different file name, for example, c:\ CLAM_lease123.xls or c:\CLAM_johndoe.xls. The renamed file is what the user should work on, while the original program can then be stored and used when another file needs to be made.

What happens when I run out of space to enter information? The **CLAM** software program cannot run indefinitely. There are a limited number of rows to enter information. When the user runs out of space, there are several options to choose from. First, the user can set up another file and continue on. Caution would have to be taken in remembering which file to enter information on the various clam plants. A second option is that the user can delete those plants completely harvested, making room for the new plants. To do so, the user would highlight only those rows in which information has been entered by the user and then hit the delete key. These are the cells that are white. The user cannot delete information in the cells that are colored. However, before the user deletes anything, a copy of the file should be printed and stored.

How do I use the CLAM program for income tax reporting? The user can organize the **CLAM** file to provide information for calculating annual income taxes. The file should include clam sales, or income, expenses, and depreciation on capitalized assets for the calendar year. After December, the user can resave the original file, renaming it for the upcoming year. However, the user will also have to make some changes to the new file. It certainly would be the time to delete information on those plants that have been completely harvested. In addition, input pertaining to sales that occurred in the previous year, as well as expenses, would have to be deleted. If a plant has not been completely harvested, the user can delete information in cells in the Clam Harvests and Sales Module pertaining only to pricing. This will allow harvest information for that plant to be incorporated in the Inventory Summary and Production Report.

How do I use the CLAM program for reporting crop losses? The report periods used by the U. S. Department of Agriculture for financial assistance programs do not follow a calendar year. For example, the pilot crop insurance program, administered by the USDA Risk Management Agency, begins in December, whereas the non-insured assistance program, administered by the USDA Farm Service Agency, begins in October. The user only needs to make sure that records generated through the **CLAM** program pertain to these time

frames. A suggestion would be to print out a copy of the **CLAM** module reports once a month and save. The frequency with which these reports would be printed would depend on the level of activity (i.e., planting, transferring, harvesting) on the lease parcel.

What if I have more than one lease area? The **CLAM** software program is designed to address a clam farm consisting of one lease parcel. The parcel could be from one acre in size to five acres. The amount of acreage the user is reporting on will certainly determine how much information can be entered on one file. Remember the modules have a limited number of rows. However, many clam farmers have multiple lease parcels, some of which are in different lease areas or even in different counties. In this case, the user will have to set up several files, one for each lease. In other words, the user will have a separate **CLAM** program (file) running for each lease site. Remember to name each file differently. One caution would be that some of the calculations (for example, overall survival rate in the Production Report Module) would be inaccurate or would not reflect the actual culture activities if seed are planted on several lease sites. For example, let's say a clam farmer nurses most of his seed on a particular lease and then transfers the growout-sized seed to several leases. The **CLAM** software program can account for those activities but, again, the calculations for that batch of seed, or Plant ID, would be limited to only what occurred on a given lease area.

Summary

CLAM provides the user with the tools to accurately record the various activities that occur on a commercial hard clam lease site. The user can record seed purchases, nursery and growout planting, clam harvests, selling prices, operating expenses, capital purchases, and other information. **CLAM** also provides the user with the ability to create a map of the lease site, which can be used to depict what is on the lease at a given point in time. The information archived by **CLAM** can be used for periodic business planning, loan applications, income tax reporting, and documenting losses for crop insurance purposes. **CLAM** is flexible enough to allow the user a variety of methods and strategies for inputting important information necessary to accurately describe activities that occur on a given lease site.

Any questions about the use of **CLAM** should be directed to either the IFAS Aquaculture Extension Agent in Cedar Key, FL or the Florida Sea Grant Marine Economics Specialist. Both addresses are located on the first page of this guide. For additional copies of the **CLAM** software and user's guide, contact:

Florida Sea Grant Program
University of Florida
PO Box 110400
Gainesville, FL 32611-0400
(352)392-2801
www.flseagrant.org

References

Excel 2000 For Windows For Dummies, Quick Reference. 1999. John Walkenbach. Hungry Minds, Inc., New York, NY. 208 pages. This is an excellent computer reference book on how to use Excel. To order, call (800) 762-2974 or check out their web site: www.dummies.com.

Microsoft Excel 2000. The web site for Microsoft Excel is www.microsoft.com/office/excel/default.asp. You can buy the Excel software from this site as well as update your existing software. This site also has a bookstore for Excel learning materials.

Appendix

The following set of forms represent the reports that can be obtained from each of the **CLAM** modules. These blank forms are designed for data entry where a computer is not available. These forms may be useful in a situation where data collection must continue while a computer system is temporarily unavailable (i.e., power outage, downtime for computer hardware repair and maintenance, software problems, etc.). If used in this manner, the user will need to have access to a hand-held calculator to perform the various computations necessary to produce the various totals, averages and other values that **CLAM** would have generated automatically. The authors highly recommend that these forms not be used as permanent substitute for the software version of **CLAM**.

CLAM SEED PURCHASES

Purchase Date	Plant ID	Seed Supplier	# Seed	Total Cost	Cost/Clam	Seed Size	Notes/Comments
Total							

NURSERY PLANTS

Date Planted	Nursery Plant ID	# Nursery Bags Planted	Clams/Bag	Nursery Clams Planted	Nursery Location	Notes/Comments
Total						

GROWOUT PLANTS

Date Planted	Nursery Location	# Nursery Bags Transferred	# Nursery Days	Nursery Plant ID	Growout Plant ID	# Growout Bags Planted	Clams/Bag	Growout Clams Planted	Growout Location	Notes/Comments
Total										

CLAM HARVESTS AND SALES

SIZE / PRICE CATEGORIES

					A		B		C		D		E					
Date Harvested	Growout Location	Plant ID	# Growout Days	# Bags Harvested	< 7/8"	Price (A)	> 7/8" < 1"	Price (B)	1"	Price (C)	> 1"	Price (D)	Other	Price (E)	Total Clams Harvested	Average Clams/Bag	Revenue	Wholesaler/Comments
Total by Category																		
Revenue by Category																		

Starting Date:
Today's Date:

EXPENSES				
Vendor	**Purchase Date**	**Cost**	**Category**	**Description**

Total					
Starting Date: **Today's Date:**	**CAPITALIZED ASSETS**				
Asset	**Purchase Date**	**Cost**	**Useful Life**	**Annual Depreciation**	**Description**
Total					