To work out shims needed

Work out what the clearances should be in metric i.e. exhaust valve = .15mm to .25mm
Inlet valve = .10mm to .20mm

If number one cylinder has a clearance of .30mm measured with a feeler gauge.

If the actual shim in the motor is 3.00mm thick measured with a micrometre (don't trust what it might say on the shim itself)

Therefore you need a thicker shim i.e. a 3.05mm thick

This will get you back to a .25mm clearance for the exhaust

Or a 3.15mm thick shim this will get it back to a .15mm clearance for the exhaust

If the clearance was say .05mm measured with a feeler gauge

The actual shim in the motor is 3.00mm thick measured with a micrometre (don't trust what it might say on the shim itself)

Therefore you need a thinner shim ie 2.80mm thick

This will get you back to a .25mm clearance for the exhaust

Or a 2.90mm thick shim this will get it back to a .15mm clearance for the exhaust