

# Principles of course costing

The Center for Scientific and Technological Equipment  
Walailak University



# Calculation of course cost for the cost of equipment

- Price of equipment used per hour x Study time per semester
- [Price of equipment used/Depreciation] x Study time per semester
- [(Price of equipment/Unit \* amount used)/(5 year\*365 day\*24 hour)] x Study time per semester.
- Solution shaker, price 12,000 baht each, using 40 pieces in BIO-104 course, 4 rooms, 4 hours each (160 students).
- = [(12,000\*40)/(5\*365\*24)] x (4\*12\*4) baht/semester.
- = [480,000)/(43,800)] x 192 baht/semester.
- = 2,104.11 baht/semester.
- = 2,104.11/160 = 13.15 baht/semester.

# Calculating course cost for non-consumable materials

- Price of equipment used per hour. x Study time per semester.
- [Price of equipment used/depreciation] x Study time per semester.
- [(Price of equipment/unit \* Amount used)/(10 year\*365 day\*24 hour)] x Study time per semester.
- Distilled water tank 10 L, price 1,000 baht each, using 8 tanks in BIO-104 course, 4 rooms, 4 hours each (160 students).
- = [(1,000\*8)/(5\*365\*24)] x (4\*12\*4) baht/semester.
- = [8,000/(43,800)] x 192 baht/semester.
- = 35.07 baht/semester.
- = 35.07/160 = 0.22 baht/person.

# Calculating course cost for materials and supplies.

- (Cost of consumables/Unit) \* Amount used.
- Sugar bag size 1 kg. 25 baht per bag. Use 8 bags in BIO-104 course, 4 sections, 4 hours each (160 students).
- =  $25 * 8$  baht/semester.
- = 200 baht/semester.
- =  $200/160 =$  1.25 baht/person.

# Calculating course costs for fixed personnel fees.

- Employee salary per year/number of laboratories open.
- Laboratory worker salary per year/number of laboratories open.

List	Cost	Number of laboratories	Expenses (Baht/Laboratory)
Employee salary	37,057,410.00	456	81,266.25
Lab worker salary	4,524,194.88	456	9,921.48
Total	41,581,604.88	456	91,187.73