

This research was to study the educational cost per head of schools under the office of the national primary education commission in the educational region 1 together with the comparison of the educational cost per head of the 5 sizes schools, namely : very small, small, medium, large and very large size, during the fiscal year 1987-1989. Schools of each size are divided into two groups. The first group is the school open only Primary. The second group, open both Pre-Primary and Primary, by having two methods of analysis, firstly, to analyze the cost related in producing students for each fiscal year in the form of operating expenses, specific allotments for staff welfare and capital expenses, secondly, to analyze the cost in the form of fixed expenses and variable expenses.

The research can be summed up as : the educational cost per head of the larger size school is lower than the smaller size school, decreases proportionally. While the small size, medium size and the very large have the educational cost per head of the second group schools higher than the first ones. The very small school and the large school have the educational cost per head of the first group school higher than the second ones. The educational cost per head of the different sizes of schools consist of the expenses from the government budget more than 88.16 %.