

Template: Minimum # of Students Required / Pricing Formula

Costs	Items	Total
Direct costs	Instructor	
	Rent / Lease of classroom	
	Course materials	
Indirect costs	Time to develop the course	
	Administrative support	
	Electricity	
	Internet / phone / fax	
	Office supplies	
	Equipment	
	Expertise	
	Other?	
		Sub-total costs
	× 2	
	Total costs	

Formula to determine cost per student or minimum #s to run a course:

Total cost ÷ minimum # of students = cost per student

or

Total cost ÷ fixed cost per student = minimum # of students