This research is a descriptive study aimed to analyze the cost structure and unit cost of patient service of Maharaj Nakhon Si Thammarat hospital. It was the prospective study between July 1 to December 31, 2003. All departments at Maharaj Nakhon Si Thammarat hospital were classified into four distinguish groups which consisting of the non-revenue producing cost center, revenue producing cost center, patient service area and non-patient service area. There were 82 small cost centers determined. The total direct cost comprised of the labor cost, material cost and capital cost. The cost data was analyzed from the service provider’s perspective. The total direct cost of the non-revenue producing cost center and revenue producing cost center was distributed to the patient service area and non-patient service area by using the simultaneous equation method in accordance with the appropriate cost allocation criteria.

The findings illustrated that the direct cost of Maharaj Nakhon Si Thammarat hospital between July 1 to December 31, 2003 was at Bht377,448,306.94 which comprised of the labor cost at Bht171,160,777.22, the material cost at Bht193,611,816.69 and the capital cost at Bht12,675,713.03. The proportion of the labor cost to material cost and to the capital cost was 45.35 : 51.29 : 3.36 per cent. The unit cost of out-patient service per visit was at Bht444.32. The unit cost of in-patient service per case was at Bht9,093.22 and the unit cost of in-patient service per patient day was at Bht1,854.51. The average cost per case of ICU Ward No. 1 was highest at Bht36,829.57 whereas the Postnatal Ward was the lowest at Bht2,752.23. The average cost per patient day of the Private Section Ward – Chalerm Phrabaramee (2nd fl) was highest at Bht5,701.68 whereas the Postnatal Ward was the lowest at Bht952.82.

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