

PCM .wav file sizes

$$\text{MB / Hour} = \frac{\text{X bits}}{\text{sample}} \times \frac{\text{X samples}}{\text{second}} \times \frac{\text{bytes}}{8 \text{ bits}} \times \frac{\text{KB}}{1024 \text{ bytes}} \times \frac{\text{MB}}{1024 \text{ KB}} \times \frac{60 \text{ sec}}{\text{min}} \times \frac{60 \text{ min}}{\text{hour}} \times \text{\# of channels}$$

bits / sample	samples / sec	bits / byte	bytes / KB	KB / MB	seconds / hour	# of channels	MB / hour	MB / sec	GB / hour
16	44100	8	1024	1024	3600	2	605.6	0.168	0.591
16	48000	8	1024	1024	3600	2	659.2	0.183	0.644
24	48000	8	1024	1024	3600	2	988.8	0.275	0.966
24	96000	8	1024	1024	3600	2	1977.5	0.549	1.931
24	192000	8	1024	1024	3600	2	3955.1	1.099	3.862

Short-hand:

24 bit, 48 kHz ≈ 1 GB per hour

24 bit, 96 kHz ≈ 2 GB per hour

24 bit, 192 kHz ≈ 4 GB per hour