

Oakland University  
School of Nursing  
MSN-Forensic Nursing and Graduate Certificate in Forensic Nursing  
Break-even Analysis

Total Headcount	Total Credit Hours	Tuition Income	2015-16		2016-17		2017-18		2018-19		2019-20	
			Total Expenses	Net Income	Total Expenses	Net Income	Total Expenses	Net Income	Total Expenses	Net Income	Total Expenses	Net Income
26	390	\$ 273,528	\$ 166,965	\$ 106,563	\$ 151,414	\$ 122,114	\$ 145,678	\$ 127,850	\$ 142,678	\$ 130,850	\$ 139,587	\$ 133,941
25	380	\$ 267,155	\$ 166,965	\$ 100,190	\$ 151,414	\$ 115,741	\$ 145,678	\$ 121,477	\$ 142,678	\$ 124,477	\$ 139,587	\$ 127,568
25	370	\$ 260,783	\$ 166,965	\$ 93,818	\$ 151,414	\$ 109,369	\$ 145,678	\$ 115,105	\$ 142,678	\$ 118,105	\$ 139,587	\$ 121,196
24	360	\$ 254,410	\$ 166,965	\$ 87,445	\$ 151,414	\$ 102,996	\$ 145,678	\$ 108,732	\$ 142,678	\$ 111,732	\$ 139,587	\$ 114,823
23	350	\$ 248,038	\$ 166,965	\$ 81,073	\$ 151,414	\$ 96,624	\$ 145,678	\$ 102,360	\$ 142,678	\$ 105,360	\$ 139,587	\$ 108,451
23	340	\$ 241,665	\$ 166,965	\$ 74,700	\$ 151,414	\$ 90,251	\$ 145,678	\$ 95,987	\$ 142,678	\$ 98,987	\$ 139,587	\$ 102,078
22	330	\$ 235,293	\$ 166,965	\$ 68,328	\$ 151,414	\$ 83,879	\$ 145,678	\$ 89,615	\$ 142,678	\$ 92,615	\$ 139,587	\$ 95,706
21	320	\$ 228,920	\$ 166,965	\$ 61,955	\$ 151,414	\$ 77,506	\$ 145,678	\$ 83,242	\$ 142,678	\$ 86,242	\$ 139,587	\$ 89,333
21	310	\$ 222,548	\$ 166,965	\$ 55,583	\$ 151,414	\$ 71,134	\$ 145,678	\$ 76,870	\$ 142,678	\$ 79,870	\$ 139,587	\$ 82,961
20	300	\$ 216,175	\$ 166,965	\$ 49,210	\$ 151,414	\$ 64,761	\$ 145,678	\$ 70,497	\$ 142,678	\$ 73,497	\$ 139,587	\$ 76,588
19	290	\$ 209,803	\$ 166,965	\$ 42,838	\$ 151,414	\$ 58,389	\$ 145,678	\$ 64,125	\$ 142,678	\$ 67,125	\$ 139,587	\$ 70,216
19	280	\$ 203,430	\$ 166,965	\$ 36,465	\$ 151,414	\$ 52,016	\$ 145,678	\$ 57,752	\$ 142,678	\$ 60,752	\$ 139,587	\$ 63,843
18	270	\$ 197,058	\$ 166,965	\$ 30,093	\$ 151,414	\$ 45,644	\$ 145,678	\$ 51,380	\$ 142,678	\$ 54,380	\$ 139,587	\$ 57,471
17	260	\$ 190,685	\$ 166,965	\$ 23,720	\$ 151,414	\$ 39,271	\$ 145,678	\$ 45,007	\$ 142,678	\$ 48,007	\$ 139,587	\$ 51,098
17	250	\$ 184,313	\$ 166,965	\$ 17,348	\$ 151,414	\$ 32,899	\$ 145,678	\$ 38,635	\$ 142,678	\$ 41,635	\$ 139,587	\$ 44,726
16	240	\$ 177,940	\$ 166,965	\$ 10,975	\$ 151,414	\$ 26,526	\$ 145,678	\$ 32,262	\$ 142,678	\$ 35,262	\$ 139,587	\$ 38,353
15	230	\$ 171,568	\$ 166,965	\$ 4,603	\$ 151,414	\$ 20,154	\$ 145,678	\$ 25,890	\$ 142,678	\$ 28,890	\$ 139,587	\$ 31,981
15	220	\$ 165,195	\$ 166,965	\$ (1,770)	\$ 151,414	\$ 13,781	\$ 145,678	\$ 19,517	\$ 142,678	\$ 22,517	\$ 139,587	\$ 25,608
14	210	\$ 158,823	\$ 166,965	\$ (8,143)	\$ 151,414	\$ 7,409	\$ 145,678	\$ 13,145	\$ 142,678	\$ 16,145	\$ 139,587	\$ 19,236
13	200	\$ 152,450	\$ 166,965	\$ (14,515)	\$ 151,414	\$ 1,036	\$ 145,678	\$ 6,772	\$ 142,678	\$ 9,772	\$ 139,587	\$ 12,863
13	190	\$ 146,078	\$ 166,965	\$ (20,888)	\$ 151,414	\$ (5,337)	\$ 145,678	\$ 400	\$ 142,678	\$ 3,400	\$ 139,587	\$ 6,491
12	180	\$ 139,705	\$ 166,965	\$ (27,260)	\$ 151,414	\$ (11,709)	\$ 145,678	\$ (5,973)	\$ 142,678	\$ (2,973)	\$ 139,587	\$ 118
11	170	\$ 133,333	\$ 166,965	\$ (33,633)	\$ 151,414	\$ (18,082)	\$ 145,678	\$ (12,346)	\$ 142,678	\$ (9,346)	\$ 139,587	\$ (6,255)

\*The break-even analysis shows that in the first year of forensic program approximately 15 students taking a total of 230 credit hours is needed to run the program with a positive bottom line. Year 2 - 13 students, 200 credits; Year 3 -13 students; 190 credits, Year 4 - 13 students, 190 credits; Year 5 - 12 students, 180 credits.