

TABLE A-21. Response summary for question 14, capitalization thresholds, and mean threshold amounts, by highest degree granted and institutional control: FY 2011

Type of institution	Response			Mean capitalization threshold (US\$thousands)		Do not capitalize	
	All respondents (number)	Question 14 respondents (number)	Percent	Equipment	Software	Equipment (number) ^a	Software (number) ^a
All academic institutions	875	778	88.9	6	66	11	118
Doctorate	447	415	92.8	7	87	0	55
Nondoctorate	428	363	84.8	6	40	11	63
Public	486	440	90.5	6	105	4	61
Private	389	338	86.9	6	14	7	57

^a Several institutions reported that they do not capitalize software and/or equipment expenditures at any threshold. These institutions are not included in calculations of mean capitalization thresholds but are included as question 14 respondents.

NOTES: Calculation of mean equipment threshold included only those question 14 respondents who reported capitalization threshold for equipment, and calculation of mean software threshold included only those question 14 respondents who reported capitalization threshold for software.

SOURCE: National Science Foundation/National Center for Science and Engineering Statistics, Higher Education Research and Development Survey, FY 2011.