

TABLE A-20

**Response summary for question 13, capitalization thresholds, by highest degree granted, institutional control, and capitalization threshold: FY 2021**

(Number)

Capitalization thresholds	All institutions	Highest degree granted		Institutional control	
		Doctorate	Nondoctorate	Public	Private
Equipment					
Do not capitalize	11	6	5	6	5
500	2	2	0	0	2
1,000	11	7	4	2	9
1,500	1	1	0	0	1
2,000	8	3	5	1	7
2,500	8	6	2	1	7
3,000	14	12	2	1	13
3,500	1	1	0	1	0
4,000	1	0	1	0	1
5,000	529	415	114	377	152
6,000	1	0	1	1	0
10,000	12	8	4	2	10
15,000	1	0	1	0	1
25,000	6	1	5	0	6
50,000	1	1	0	0	1
100,000	1	0	1	1	0
250,000	4	2	2	4	0
Software					
Do not capitalize	96	67	29	59	37
500	2	1	1	0	2
1,000	10	6	4	3	7
1,500	1	1	0	0	1
2,000	5	2	3	0	5
2,500	3	3	0	0	3
3,000	13	10	3	3	10
4,000	1	0	1	0	1
5,000	267	199	68	164	103
10,000	19	11	8	6	13
15,000	1	0	1	0	1
20,000	1	0	1	0	1
25,000	13	8	5	4	9
50,000	12	12	0	6	6
75,000	2	2	0	1	1
100,000	96	82	14	89	7
140,000	1	1	0	1	0
200,000	3	3	0	3	0
250,000	17	14	3	14	3
300,000	1	1	0	0	1
400,000	3	3	0	3	0
500,000	17	16	1	15	2
1,000,000	23	18	5	22	1
4,000,000	2	2	0	2	0
5,000,000	1	1	0	1	0

**Note(s):**

This table includes only institutions reporting \$1 million or more in total R&D expenditures in FY 2020. Institutions reporting less than \$1 million in total R&D expenditures in FY 2020 completed a shorter version of the survey form in FY 2021 that did not include this question.

**Source(s):**

National Center for Science and Engineering Statistics, Higher Education Research and Development Survey, FY 2021.