

TABLE A-21

**Response summary for question 13, capitalization thresholds, by highest degree granted, institutional control, and capitalization threshold: FY 2019**

(Number)

Capitalization thresholds	All institutions	Highest degree granted		Institutional control	
		Doctorate	Nondoctorate	Public	Private
Equipment					
Do not capitalize	11	3	8	7	4
500	3	3	0	0	3
1,000	15	10	5	4	11
1,500	2	1	1	0	2
2,000	10	3	7	1	9
2,500	10	7	3	1	9
3,000	19	15	4	4	15
3,500	1	1	0	1	0
5,000	529	404	125	369	160
10,000	11	8	3	3	8
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	3	2	1	3	0
10,000,000	1	1	0	0	1
Software					
Do not capitalize	97	61	36	56	41
500	3	2	1	0	3
1,000	13	7	6	4	9
1,500	2	1	1	0	2
2,000	6	2	4	0	6
2,500	7	5	2	1	6
3,000	13	11	2	4	9
5,000	274	196	78	162	112
10,000	15	9	6	6	9
15,000	1	0	1	0	1
20,000	1	0	1	0	1
25,000	11	7	4	3	8
50,000	12	11	1	6	6
75,000	2	2	0	1	1
100,000	97	83	14	91	6
140,000	1	1	0	1	0
200,000	3	3	0	3	0
250,000	16	15	1	13	3
300,000	1	1	0	0	1
400,000	3	3	0	3	0
500,000	18	17	1	16	2
1,000,000	22	17	5	21	1
4,000,000	2	2	0	2	0
5,000,000	1	1	0	1	0
10,000,000	1	1	0	0	1

**Note(s):**

This table includes only institutions reporting \$1 million or more in total R&D expenditures in FY 2018. Institutions reporting less than \$1 million in total R&D expenditures in FY 2018 completed a shorter version of the survey form in FY 2019 that did not include this question.

**Source(s):**

National Center for Science and Engineering Statistics, Higher Education Research and Development Survey, FY 2019.