

TABLE A-20

Response summary for question 13, capitalization thresholds, by highest degree granted, institutional control, and capitalization threshold: FY 2020

(Number)

Capitalization thresholds	All institutions	Highest degree granted		Institutional control	
		Doctorate	Nondoctorate	Public	Private
Equipment					
Do not capitalize	9	4	5	4	5
500	2	2	0	0	2
1,000	13	8	5	3	10
1,500	2	1	1	0	2
2,000	11	4	7	1	10
2,500	9	6	3	1	8
3,000	16	14	2	2	14
3,500	1	1	0	1	0
5,000	531	404	127	378	153
10,000	15	10	5	3	12
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
1,000,000	1	0	1	1	0
Software					
Do not capitalize	100	65	35	58	42
500	2	1	1	0	2
1,000	11	6	5	4	7
1,500	2	1	1	0	2
2,000	6	3	3	0	6
2,500	5	4	1	0	5
3,000	13	10	3	4	9
5,000	273	195	78	166	107
10,000	19	11	8	6	13
15,000	1	0	1	0	1
20,000	1	0	1	0	1
25,000	11	7	4	3	8
50,000	11	11	0	6	5
75,000	2	2	0	1	1
100,000	96	81	15	90	6
140,000	1	1	0	1	0
200,000	3	3	0	3	0
250,000	17	15	2	14	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	16	6	21	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 2019. Institutions reporting less than \$1 million in total R&D expenditures in FY 2019 completed a shorter version of the survey form in FY 2020 that did not include this question.

Source(s):

National Center for Science and Engineering Statistics, Higher Education Research and Development Survey, FY 2020.