

TABLE A-20. Response summary for question 14, capitalization thresholds, and mean threshold amounts, by highest degree granted and institutional control: FY 2010

(Dollars in thousands)

Type of institution	Response			Mean capitalization threshold		Software not capitalized ( <i>n</i> ) <sup>a</sup>
	All respondents ( <i>n</i> )	Question 14 respondents ( <i>n</i> )	Percent	Equipment	Software	
All academic institutions	727	670	92.2	7	70	84
Doctorate	415	390	94.0	5	91	51
Nondoctorate	312	280	89.7	9	40	33
Public	443	406	91.6	8	104	52
Private	284	264	93.0	5	17	32

<sup>a</sup> Several institutions reported that they do not capitalize software expenditures at any threshold. These institutions are not included in calculation of mean capitalization threshold for software but are included as question 14 respondents.

NOTES: Calculation of mean capitalization threshold for equipment included capitalized equipment threshold for all question 14 respondents. All question 14 respondents reported capitalization threshold for equipment. Calculation of mean capitalization threshold for software 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 2010.