

Table A-22. Response summary for Question 13, capitalization thresholds, by highest degree granted, institutional control, and capitalization threshold: FY 2024

(Number)

Capitalization thresholds	All institutions	Highest degree granted		Institutional control	
		Doctorate	Nondoctorate	Public	Private
Equipment					
Do not capitalize	7	5	2	5	2
500	2	2	0	0	2
1,000	12	10	2	1	11
1,500	1	1	0	0	1
2,000	5	2	3	2	3
2,500	8	6	2	2	6
3,000	10	8	2	1	9
5,000	564	429	135	383	181
7,500	1	1	0	0	1
10,000	22	14	8	7	15
15,000	1	0	1	0	1
25,000	10	3	7	1	9
50,000	1	1	0	0	1
75,000	1	0	1	1	0
100,000	1	0	1	1	0
250,000	3	2	1	3	0
300,000	1	0	1	1	0
Software					
Do not capitalize	97	69	28	60	37
500	1	1	0	0	1
1,000	13	9	4	3	10
1,500	1	1	0	0	1
2,000	4	1	3	1	3
2,500	5	4	1	2	3
3,000	10	7	3	1	9
5,000	288	204	84	160	128
7,500	1	1	0	0	1
10,000	21	12	9	8	13
15,000	1	0	1	0	1
20,000	1	0	1	0	1
25,000	16	9	7	5	11
50,000	11	11	0	5	6
75,000	3	3	0	2	1
100,000	103	86	17	95	8
140,000	1	1	0	1	0
200,000	3	3	0	3	0
250,000	19	18	1	16	3
300,000	1	0	1	1	0
400,000	3	3	0	3	0
500,000	22	20	2	18	4
1,000,000	21	17	4	20	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 2023. Institutions reporting less than \$1 million in total R&D expenditures in FY 2023 completed a shorter version of the survey form in FY 2024 that did not include this question.

Source(s):

National Center for Science and Engineering Statistics, Higher Education Research and Development Survey, FY 2024.