Table A-22. Response summary for Question 13, capitalization thresholds, by highest degree granted, institutional control, and capitalization threshold: FY 2025

(Number)

Capitalization thresholds	All institutions	Highest degree granted		Institutional control	
		Doctorate	Nondoctorate	Public	Private
Equipment					
Do not capitalize	11	6	5	7	4
500	3	3	0	0	3
1,000	11	7	4	2	9
1,500	1	1	0	0	1
2,000	4	3	1	1	3
2,500	6	5	1	2	4
3,000	10	8	2	0	10
5,000	540	408	132	362	178
7,500	1	1	0	0	1
10,000	56	40	16	30	26
15,000	2	0	2	0	2
25,000	10	5	5	1	9
50,000	1	1	0	0	1
100,000	1	0	1	1	0
250,000	3	2	1	3	0
300,000	1	0	1	1	0
500,000	1	1	0	1	0
5,000,000	1	1	0	0	1
Software					
Do not capitalize	98	67	31	55	43
500	2	2	0	0	2
1,000	13	7	6	4	9
1,500	1	1	0	0	1
2,000	3	2	1	0	3
2,500	3	2	1	1	2
3,000	10	7	3	0	10
5,000	287	204	83	164	123
7,500	1	1	0	0	1
10,000	31	21	10	12	19
15,000	1	0	1	0	1
20,000	1	0	1	0	1
25,000	16	10	6	4	12
30,000	1	1	0	1	0
50,000	13	11	2	7	6
75,000	3	3	0	2	1
100,000	102	87	15	94	8
140,000	1	1	0	1	0
200,000	3	3	0	3	0
250,000	20	19	1	17	3
300,000	1	0	1	1	0
400,000	3	3	0	3	0
500,000	24	21	3	19	5
1,000,000	20	16	4	19	1
4,000,000	3	3	0	3	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 2024. Institutions reporting less than $1 million in total R&D expenditures in FY 2024 completed a shorter version of the survey form in FY 2025 that did not include this question.

Source(s):
National Center for Science and Engineering Statistics, Higher Education Research and Development Survey, FY 2025.