

TABLE A-22

Response summary for question 13, capitalization thresholds, by highest degree granted, institutional control, and capitalization threshold: FY 2023

(Number)

Capitalization thresholds	All institutions	Highest degree granted		Institutional control	
		Doctorate	Nondoctorate	Public	Private
Equipment					
Do not capitalize	12	5	7	8	4
500	3	2	1	1	2
1,000	13	9	4	2	11
1,500	1	1	0	0	1
2,000	8	4	4	3	5
2,500	6	4	2	1	5
3,000	10	9	1	1	9
5,000	548	422	126	377	171
7,500	1	1	0	0	1
10,000	16	10	6	4	12
15,000	1	0	1	0	1
25,000	10	2	8	2	8
50,000	1	1	0	0	1
100,000	1	0	1	1	0
250,000	4	2	2	4	0
Software					
Do not capitalize	100	69	31	63	37
500	2	1	1	1	1
1,000	12	7	5	3	9
1,500	1	1	0	0	1
2,000	5	2	3	1	4
2,500	2	1	1	0	2
3,000	8	6	2	1	7
5,000	284	206	78	162	122
7,500	1	1	0	0	1
10,000	19	10	9	7	12
15,000	1	0	1	0	1
20,000	1	0	1	0	1
25,000	14	7	7	4	10
50,000	11	11	0	5	6
75,000	2	2	0	1	1
100,000	97	83	14	89	8
140,000	1	1	0	1	0
200,000	3	3	0	3	0
250,000	19	17	2	16	3
300,000	1	1	0	0	1
400,000	3	3	0	3	0
500,000	19	17	2	16	3
1,000,000	24	19	5	23	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 2022. Institutions reporting less than \$1 million in total R&D expenditures in FY 2022 completed a shorter version of the survey form in FY 2023 that did not include this question.

Source(s):

National Center for Science and Engineering Statistics, Higher Education Research and Development Survey, FY 2023.