DDB

Updated: 31 Mar 2016

Use the scalar valued function DDB to calculate the depreciation of an asset for a specified period using the double-declining balance method or some other user-specified method.

Syntax

```
Public Shared Function DDB(
    ByVal Cost As Double,
    ByVal Salvage As Double,
    ByVal Life As Double,
    ByVal Per As Double,
    ByVal Factor As Double,)
```

Arguments

Cost

> the total acquisition cost of the asset. *Cost* is an expression that returns a **Double**, or of a type that can be implicitly converted to **Double**.

Salvage

> the estimated value of the asset at the end of the depreciation period. *Salvage* is an expression that returns a **Double**, or of a type that can be implicitly converted to **Double**.

Life

> the estimated useful life of the asset. *Life* is an expression that returns a **Double**, or of a type that can be implicitly converted to **Double**.

Per

> the period for which the depreciation is being calculated. To obtain meaningful results, the calendar unit used for period and the calendar unit used for life should be the same. If depreciation for a month is being calculated then the life should be expressed as a number of months. If depreciation for a quarter us being calculated, then the life should be expressed in quarters. *Per* is an expression that returns a **Double**, or of a type that can be implicitly converted to **Double**.

Factor

> the rate at which the balance declines. Using a *Factor* of 1 will return the same results as DB. If *Factor* is NULL it is assumed to be 2. *Factor* is an expression that returns a **Double**, or of a type that can be implicitly converted to **Double**.

Return Type

Double

Remarks

- The double declining balance method is a form of accelerated depreciation, with the depreciation amount declining from earlier periods to later periods.
- You can change *Factor* if you want to use some other accelerated rate.
- Use VDB if you want to switch to the straight-line method when that amount is greater than the declining balance calculation

See Also

- DB - Declining balance
- SLN - Straight line depreciation
- SYD - Sum-of-Year's-Digits depreciation
- VDB - Depreciation using declining balance