DB

Updated: 31 Mar 2016

Use DB to calculate the depreciation of an asset for a specified period using the fixed-declining balance method.

Syntax

```
Public Shared Function DB(
    ByVal Cost As Double,
    ByVal Salvage As Double,
    ByVal Life As Double,
    ByVal Per As Double,
    ByVal Month 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 is 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**.

Month

the number of months in the first year. If NULL, it is assumed to be 12. *Month* is an expression that returns a **Double**, or of a type that can be implicitly converted to **Double**.

Return Type

Double

Remarks

- The fixed-declining balance method computes depreciation at a fixed rate. DB uses the following formulas to calculate depreciation for a period:

    - (Cost - total depreciation from prior periods) * rate
      Where:
    - rate = 1 - ((*Salvage* / *Cost*) ^ (1 / *Life*)), rounded to three decimal places
- Depreciation for the first and last periods is a special case. For the first period, DB uses this formula:
    - *Cost* * rate * *MonthsInFirstYear* / 12
- For the last period, DB uses this formula:
    - ((*Cost* - total depreciation from prior periods) * rate * (12 - *MonthsInFirstYear*)) / 12

See Also

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