#### DDB

[Syntax](Syntax.docx):

DDB ( cost , salvage , life , period [ , factor ] ] )

Description: Computes the depreciation of an asset for a specified period using the double-declining balance or some other specified method. [Note: Use [VDB](VDB.docx) (§) for a straight-line depreciation method when depreciation is greater than the declining balance calculation. end note]

Mathematical Formula:

MIN((cost - total depreciation from prior periods) \* (factor/life), (cost - salvage - total depreciation from prior periods))

Arguments:

|  |  |  |
| --- | --- | --- |
| Name | Type | Description |
| cost | number | The initial cost of the asset. |
| salvage | number | The value at the end of the depreciation. (This is sometimes called the salvage value of the asset.) |
| life | number | The number of periods over which the asset is being depreciated. (This is sometimes called the useful life of the asset.) |
| period | number | The period for which the depreciation is to be calculated. (period shall use the same units as life.) |
| factor | number | The rate at which the balance declines. If omitted, it is assumed to be 2 (the double-declining balance method). |

Return Type and Value: number – The depreciation of an asset for a specified period.

However, if

* salvage < 0 #NUM! [is](is.docx) returned.
* cost life <= 0, #NUM! is returned.
* life <= 0 #NUM! [is](is.docx) returned.
* period <= 0, #NUM! [is](is.docx) returned.
* factor <= 0, #NUM! [is](is.docx) returned.

[Example:  
  
DDB(2400,300,10\*365,1) results in 1.32  
DDB(2400,300,10\*12,1,2) results in 40.00  
DDB(2400,300,10,1,2) results in 480.00  
DDB(2400,300,10,2,1.5) results in 306.00  
DDB(2400,300,10,10) results in 22.12  
  
end example]