

VDB

Updated: 31 Mar 2016

Use **VDB** to calculate the depreciation of an asset for a specified or partial period by using a declining balance method.

Syntax

```
Public Shared Function VDB(  
    ByVal Cost As Double,  
    ByVal Salvage As Double,  
    ByVal Life As Double,  
    ByVal Start_period As Double,  
    ByVal End_period As Double,  
    ByVal Factor As Double,  
    ByVal No_switch As Boolean,)
```

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**.

Start_period

s the starting period for which you want to calculate the depreciation. To obtain meaningful results, the calendar unit used for *Start_period* and the calendar unit used for *Life* should be the same. *Start_period* is an expression that returns a **Double**, or of a type that can be implicitly converted to **Double**.

End_period

is the ending period for which you want to calculate the depreciation. To obtain meaningful results, the calendar unit used for *End_period* and the calendar unit used for *Life* should be the same. *End_period* is an expression that returns a **Double**, or of a type that can be implicitly converted to **Double**.

Factor

is the rate at which the balance declines. If *Factor* is NULL, it is assumed to be 2 (the double-declining balance method). Change *Factor* if you do not want to use the double-declining

balance method. For a description of the double-declining balance method, see *DDB*. *Factor* is an expression that returns a **Double**, or of a type that can be implicitly converted to **Double**.

No_switch

is a logical value specifying whether to switch to straight-line depreciation when depreciation is greater than the declining balance calculation. *No_switch* is an expression that returns a **Boolean**, or of a type that can be implicitly converted to **Boolean**.

Return Type

Double

Remarks

- **VDB** will automatically switch from double declining balance to straight-line depreciation when straight-line is greater than double declining balance when *No_switch* is set to true.

See Also

- *DB* - Declining balance
- *DDB* - Double declining balance
- *SLN* - Straight line depreciation
- *SYD* - Sum-of-Year's-Digits depreciation