#### VDB

VDB ( cost , salvage , life , start-period , end-period [ , [ [ factor ]  
[ , [ no-switch-flag ] ] ] ] ] )

Description: Computes the depreciation of an asset for the period specified, including partial periods, using the double-declining balance or some other specified method.

Arguments:

|  |  |  |
| --- | --- | --- |
| Name | Type | Description |
| cost | number | The number cost is 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.) This value can be 0. |
| life | number | The number of periods over which the asset is being depreciated. (This is sometimes called the useful life of the asset.) |
| start-period | number | The starting period for which the depreciation is to be calculated. (start-period shall use the same units as life.) |
| end-period | number | The ending period for which the depreciation is to be calculated. (end-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). |
| no-switch-flag | logical | Specifies whether to switch to straight-line depreciation when depreciation is greater than the declining balance calculation. If [TRUE](TRUE.docx), straight-line depreciation is not used even when the depreciation is greater than the declining balance calculation. If [FALSE](FALSE.docx) or omitted, the straight-line depreciation is used when depreciation is greater than the declining balance calculation. |

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

However, if any numerical argument value is non-positive, #NUM! is returned.

[Example:  
  
VDB(2400,300,10\*365,0,1) results in 1.32  
VDB(2400,300,10\*12,0,1) results in 40.00  
VDB(2400,300,10\*12,6,18) results in 396.31  
  
end example]