Let ε denote the error between data f(x,y) and model g(x,y). By the least square solution, we would like to minimize the squared error:

$$\epsilon^{2} = \sum [f(x,y) - g(x,y)]^{2} = \sum [f(x,y) - a_{0} - a_{1}x - a_{2}y]^{2}$$

We determine the parameters a_0 , a_1 and a_2 by solving the following equations:

$$\frac{\partial \varepsilon^2}{\partial a_0} = 0 \quad \frac{\partial \varepsilon^2}{\partial a_1} = 0 \quad \frac{\partial \varepsilon^2}{\partial a_2} = 0$$

$$\frac{\partial \varepsilon^2}{\partial a_0} = 2 \cdot \sum \left[f(x,y) - a_0 - a_1 x - a_2 y \right]$$

= $2 \cdot \sum f(x,y) - 2 \sum_{Na_0} a_0 - 2a_1 \sum_0 x - 2a_2 \sum_0 y$
 $a_0 = \frac{1}{N} \sum f(x,y) \text{ (mean intensity)}$

(N is the number of pixels)

$$\frac{\partial \varepsilon^2}{\partial a_1} = 2 \cdot \sum \left[xf(x,y) - a_0 x - a_1 x^2 - a_2 xy \right]$$
$$= 2 \cdot \sum xf(x,y) - 2a_1 \sum x^2 - 2a_0 \sum_{y=0} x - 2a_2 \sum_{y=0} xy$$
$$a_1 = \frac{\sum x f(x,y)}{\sum x^2} \text{ and similarly } a_2 = \frac{\sum y f(x,y)}{\sum y^2}$$

Notice that a_1 and a_2 can be looked upon as f_x ' and f_y ', respectively, in the image region:

The slope of the plane then equals the gradient magnitude:

$$|G_{f}| = \sqrt{f_{x}^{'^{2}} + f_{y}^{'^{2}}}$$

The orientation equals the gradient orientation:

$$\theta = \arctan\left(f_{y}^{'}/f_{x}^{'}\right) = \left|G_{f}\right|$$

Numerically, we obtain f_x ' and f_y ' by convolving the image region with the operators above:

 $f'_{x} = (-17 - 15 - 10 + 40 + 30 + 26)/26 = 54/6$ $f'_{y} = (-10 - 16 - 26 + 17 + 23 + 40)/6 = 28/6$ $|G_{f}| \approx 9.3 \text{ (grayscale units per length unit)}$ $\theta \approx 30^{\circ}$