Consider the picture as if it were on a horizontal rectangle locate on the $\mathrm{Z}=0$ plane with its upper left corner at the origin. This means that points on the picture have values of ( $\mathrm{X}, \mathrm{Y}, 0$ )

Consider the perspective transformation as if it were the process of capturing a picture by a frame camera located a distance $\mathrm{Zc}=\mathrm{f}$ above the picture, where f is the focal length of the camera, which is determined by the fov (field of view) defined by the diagonal dimension of the image. So that
$\tan (f o v / 2)=(\operatorname{sqrt}(w i d t h \wedge 2+h e i g h t \wedge 2)) /(2 * f)$
or
f = diag / (2 * tan(pef * fov / 2))
where fov $=$ the equivalent fov for 35 mm picture frame whose dimensions are $36 \mathrm{~mm} \times 24 \mathrm{~mm}$. Thus
fov $=180 * \operatorname{atan}(36 / 24) /$ pi (which is approx. 56 degrees)
and we have added pef into the equation as the perspective exaggeration factor, thus increasing or decreasing the effective fov used to calculate $f$.

Note that the camera is looking straight down along the $-Z$ direction.

The perspective equations in 3D are defined as:
$(x, y, f)=M\left(X^{\prime}, Y^{\prime}, Z^{\prime}-Z c\right)$
which includes an implicit divide of the first two terms by the third.
where $M$ is the camera orientation matrix, which is the identity matrix with $\mathrm{M} 22=-1$. Because the camera is looking straight down, $M$ is a reflection about $Z$. That is the camera sees coordinates with $+Z$ values as closer and with $Z$ values as further away.

Thus M is:
$\mathrm{M0}=\left(\begin{array}{lll}1 & 0 & 0\end{array}\right)$
$\mathrm{M} 1=\left(\begin{array}{lll}0 & 1 & 0\end{array}\right)$
$M 2=\left(\begin{array}{lll}0 & 0 & -1\end{array}\right)$
Also
$\left(X^{\prime}, Y^{\prime}, Z^{\prime}\right)=R(X, Y, 0)$ are the rotated points determined by the composite rotation matrix from the three rotations, pan, tilt, and roll (in any order). We define these three rotation angles as:
pan = right hand positive rotation about $Y$ axis tilt $=$ right hand negative rotation about $X$ axis roll = right hand positive rotation about $Z$ axis

Thus the three rotation matrices become:

```
Rp0 = (cospan 0 sinpan)
Rp1 = (0 1 0)
Rp2 = (-sinpan 0 cospan)
Rt0 = (1 0 0)
Rt1 = (0 costilt sintilt)
Rt2 = (0 -sintilt costilt)
Rr0 = (cosroll sinroll 0)
Rr1 = (-sinroll cosroll 0)
Rr2 = (0 0 1)
```

So now we can express the perspective equation as:
$(x, y, f)=M R(X, Y, 0)$
But to avoid a divide by zero in the implicit divide (in the final equations below), we must convert ( $X, Y, 0$ ) to ( $\mathrm{X}, \mathrm{Y}, 1$ ). To do this we note that
$(X, Y, 0)=(X, Y, 1)-(0,0,1)$
Thus the perspective equations become:
$(x, y, f)=M\{R[(X, Y, 1)-(0,0,1)]-(0,0, Z c)\}$
But
$R[(X, Y, 1)-(0,0,1)]=R[I I(X, Y, 1)-S(X, Y, 1)]$
where $I$ is the identity matrix
II0 $=\left(\begin{array}{lll}1 & 0 & 0\end{array}\right)$
II1 $=\left(\begin{array}{ll}0 & 1\end{array}\right)$
II2 $=\left(\begin{array}{lll}0 & 0 & 1\end{array}\right)$
And $S$ is a matrix of all zeros except for $S 22=1$
$\mathrm{S} 0=\left(\begin{array}{ll}0 & 0\end{array}\right)$
S1 = (000)
$S 2=\left(\begin{array}{ll}0 & 0\end{array}\right)$
So that combining we get
IMS $=(\mathrm{II}-\mathrm{S})$
Or
IMS0 $=\left(\begin{array}{lll}1 & 0 & 0\end{array}\right)$
IMS1 $=\left(\begin{array}{lll}0 & 1 & 0\end{array}\right)$
IMS2 = ( 0000$)$

So the perspective equations become:
$(x, y, f)=M\{R \operatorname{IMS}(X, Y, 1)-D(X, Y, 1)\}$
where $D$ is a matrix of all zeros except for $D 22=Z c=f$.
Thus the perspective equations become:
$(x, y, f)=M[(R I M S)-D](X, Y, 1)=M T(X, Y, 1)$
where
( R IMS) is just the Rotation matrix R with its third column all zeros and T is then simply R with its third column just (0, 0, -f).

Thus

T0 = (R00 R01 0)
T1 = (R10 R11 0)
$T 2=(R 20$ R21 $-f)$
Now we want to convert ( $x, y, f$ ) to ( $u, v, 1$ ) pixels for output coordinates and we want to convert ( $\mathrm{X}, \mathrm{Y}, 1$ ) to ( $\mathrm{i}, \mathrm{j}, 1$ ) pixels for input coordinates.

These last two transformations are just affine transformations, namely:
$(x, y, f)=A(u, v, 1)$
where
$x=s x^{*}(u-d u)$
$y=-s y^{*}(v-d v)$ (as lines increase downward)
where we do the offset before the scaling to get results to come out right.
and

$$
(X, Y, 1)=B(i, j, 1)
$$

where
$X=(i-d i)$
$y=-(j-d j) \quad$ (as lines increase downward)
(we will ignore a change of scale in the input)
So that $B$ is just a matrix of offsets
$B 0=\left(\begin{array}{lll}1 & 0 & -d i\end{array}\right)$
$B 1=(0-1 \mathrm{dj})$
$B 2=\left(\begin{array}{lll}0 & 0 & 1\end{array}\right)$
where
idx $=$ user supplied input image $i$ offset relative to the picture center
idy $=$ user supplied input image $j$ offset relative to the picture center
$d i=i d x+(w i d t h-1) / 2$
dj $=$ idy $+($ height -1$) / 2$

An similarly we have
$\mathrm{A} 0=(\mathrm{sx} 0 \mathrm{sx} *(-\mathrm{du}-\mathrm{di}))$
$A 1=\left(0-s y s y^{*}(d v+d j)\right)$
$A 2=(00-f)$
where
du $=$ odx $=$ user supplied output image $u$ offset relative to the picture center $d v=$ ody $=$ user supplied output image $v$ offset relative to the picture center
sx is the x output scale factor (defined by user supplied zoom)
sy is the $y$ output scale factor (defined by user supplied zoom)
$s x=s y=1 /$ zoom for zoom positive
sx = sy = - zoom for zoom negative
So that the perspective transformation equations become
$A(u, v, 1)=M T B(i, j, 1)$
or
$(u, v, 1)=A^{-1} M T B(i, j, 1)$
where $A^{-1}$ is the inverse matrix of $A$.
We can compute $A^{-1}$ simply enough manually from the adjoint matrix (or the matrix of cofactors of $A$ ) divided by the determinant of A.

Thus we get
$A^{-1} 0=(1 / s x 0-A 02 /(s x * f))$
$A^{-1} 1=(0-1 / s y A 12 /(s y * f))$
$A^{-1} 2=(001 / f)$
But as $M$ is also a nearly empty matrix, we might as well do the matrix multiply $\mathrm{A}^{-1} \mathrm{M}$ manually to get
$A^{-1} \mathrm{M0}=(1 / \mathrm{sx} 0 \mathrm{~A} 02 /(\mathrm{sx} * \mathrm{f}))$
$A^{-1}$ M1 $=(0-1 / s y-A 12 /(s y * f))$
$\mathrm{A}^{-1} \mathrm{M} 2=\left(\begin{array}{ll}0 & 0\end{array}\right)$

Thus the perspective transformation equation becomes:

$$
(u, v, 1)=P(i, j, 1)
$$

where
$P=A^{-1} M T B$
So we just need to do the matrix multiplies on these four matrices.

Then we invert $P$ to get $\mathrm{Q}=\mathrm{P}^{-1}$ to get the inverse transformation matrix. This again can be achieved from the adjoint method.

