EQ 1 DELTA = COST (ALTERNATE) - COST (OIL)

where COST(ALTERNATE) and COST(OIL) are determined by:

EQ 2
$$\text{COST} = I + \sum_{i=1}^{N} \frac{(OM_i + FL_i)(1-t_i)}{(1+k)^i}$$

and I (capital investment) is:

EQ 3
$$I = \sum_{i=-g}^{N} \frac{I_i - ITC_i - S_i - t_i(DPR_i)\left(\frac{IX_e}{IX_i}\right)}{(1+k)^i}$$