model:

$$Y_{ijl} = \mu + \alpha_i + \beta_j + \varepsilon_{ij} + \delta_{ijl}$$

where

 $\begin{array}{ll} i=1,\ldots,k & \text{indexes treatments} \\ j=1,\ldots,b & \text{indexes blocks} \\ l=1,\ldots,s & \text{indexes subsamples (within each plot)} \\ \varepsilon_{ij}\sim\mathcal{N}(0,\sigma_{\varepsilon}^2) & \text{corresponds to plot error, e.g. variation from plot to plot} \\ \delta_{ijl}\sim\mathcal{N}(0,\sigma_{\delta}^2) & \text{corresponds to subsample error, e.g. variation between subsamples} \end{array}$

ANOVA table

Source	$\mathrm{d}\mathrm{f}$	SS	MS	$\mathbb{E}(MS)$
Blocks	b-1	$ks\sum_{j}(\bar{y}_{\cdot j\cdot}-\bar{y}_{\cdot\cdot\cdot})^2$	MSBlk	$\sigma_{\delta}^2 + s\sigma_{\varepsilon}^2 + ks\sum_{j}\beta_{j}^2/(b-1)$
Treatment	k-1	$bs\sum_{i}^{J}(\bar{y}_{i\cdot\cdot}-\bar{y}_{\cdot\cdot\cdot})^2$	MSTrt	$\sigma_{\delta}^2 + s\sigma_{\varepsilon}^2 + bs\sum_{i}^{J} \alpha_i^2/(k-1)$
Plot Error	(k-1)(b-1)	$s \sum_{i} \sum_{j} (\bar{y}_{ij.} - \bar{y}_{i} - \bar{y}_{.j.} + \bar{y}_{})^2$	MSPE	$\sigma_{\delta}^2 + s \sigma_{\varepsilon}^2$
Subsampling Error	kb(s-1)	$\sum_{i}^{j} \sum_{j} \sum_{l} (y_{ijl} - \bar{y}_{ij\cdot})^2$	MSSSE	σ_{δ}^2
Total	kbs - 1	$\sum_{i} \sum_{j} \sum_{l} (y_{ijl} - \bar{y}_{})^2$		

R syntax for this design, using the lme4 package: make sure that plots are interpreted as being nested within blocks (or treatments), such that if several plots have the same label, they are still allowed to have different effects.

lmer(response ~ block + treatment + (1 | block:plot))