References:

* Byran Smucker – paper: split-plot plus model-robust
* Goos & Vandebroek (2001), Letsinger (1996) – on reasonably good approximation of the true variance-covariance matrix of beta (GLS)
* Goos & Vandebroek (2003) – algorithm, variance ratio (p236)
* Letsinger (1996) – on importance of not ignoring the structure (p. 383), on why use REML