

orientation	5x5
Width of card	$(75 \times 3) + (35 \times 2) = 445\text{mm}$
Cost of card	Required at 450 = $(30 + 3 \times 5)\text{mm} = 9.50 + 3 \times 75 = 11.75$
Length of card	445mm
No of lengths in 100m	$100 / 44.5 = 224$ lengths
Cost of card per length	$11.75 / 224 = 5.2455$ cent per tray
Width of plastic required	$5 \times 75 + 55 + 55 = 485\text{mm}$
Cost of plastic roll	$42 \times 98.5\% = 41.37$ euro
Length of plastic required per pack	$(375 + 110 + 375 + 110) + 5\% = 10185\text{mm}$
No of lengths from 1000m roll	$1000 / 1.0185 = 981$ lengths
Cost per length	$41.37 / 981 = 4.2171$ cent per tray
Total cost per tray	$5.2455 + 4.2171 = 9.2646$
Cost per can	$9.2646 / 25 = .3785$ cent per can