WHAT IS CLAIMED IS:

1. A packaging material with adjusting blocks, comprising:

a base having a plurality of insertion holes arranged in a matrix arrangement; and

a plurality of enclosing blocks respectively having an enclosing portion and at least one insertion portion extending downwards from a bottom side of the enclosing portion, wherein the at least one insertion portion of each of the plurality of enclosing blocks is selectively inserted into one of the plurality of insertion holes for fixing, so that the enclosing portions of the plurality of enclosing blocks enclose to form at least one receiving space on the base;

wherein an inner portion of each of the plurality of enclosing blocks is hollow; the enclosing portion and the at least one insertion portion of each of the plurality of enclosing blocks are connected to each other to form a housing;

wherein a protruding rib is formed by protruding outward from a periphery of the at least one insertion portion of each of the plurality of enclosing blocks; the protruding rib of the at least one insertion portion of each of the plurality of enclosing blocks abuts against a peripheral wall of one of the plurality of insertion holes for fixing.

2. The packaging material with the adjusting blocks as claimed in claim 1, wherein a periphery of the enclosing portion of each of the plurality of enclosing blocks has a side sheet; the periphery of the at least one insertion portion of each of the plurality of enclosing blocks has a side sheet; the side sheet of the enclosing portion is in an inclined shape with a wide top and a narrow bottom; a slot is formed on a top edge of the side sheet of the enclosing portion; the side sheet of the at least one insertion portion of each of the plurality of enclosing blocks is in an inclined shape with a wide top and a narrow bottom.

3. The packaging material with the adjusting blocks as claimed in claim 2, wherein another enclosing block is inserted into the slot of one of the plurality of enclosing blocks;

a shape of the another enclosing block is the same as a shape of the enclosing block being inserted.

4. The packaging material with the adjusting blocks as claimed in claim 1 to claim 3, wherein the enclosing portion of each of the plurality of enclosing blocks at least covers two of the plurality of insertion holes from above; a cross section of the enclosing portion of each of the plurality of enclosing blocks in a horizontal direction is in a rectangular shape or a L-shape.

5. The packaging material with the adjusting blocks as claimed in claim 1 to claim 3, wherein at least one raising block is inserted into at least one of the plurality of insertion holes located in the at least one receiving space; the at least one raising block has an insertion portion and a raising portion formed on a top end of the insertion portion of the at least one raising block; the insertion portion of the at least one raising block is inserted into one of the plurality of insertion holes for fixing; a height of the raising portion is between a top surface of the base and a height of the plurality of enclosing blocks inserted into the base for fixing.

6. The packaging material with the adjusting blocks as claimed in claim 1 to claim 3, wherein the base comprises at least two plates that are stacked; each of the at least two plates has a plurality of through holes arranged in a matrix arrangement; the plurality of through holes of one of the at least two plates are vertically aligned with the plurality of through holes of the other of the at least two plates to form the plurality of insertion holes.

7. The packaging material with the adjusting blocks as claimed in claim 6, wherein the at least two plates comprise two plates; a plurality of folding sheets is formed a periphery of one of the two plates, which are vertically stacked; a plurality of grooves is formed on a periphery of the other one of the two plates corresponding to the plurality of folding sheets; each of the plurality of folding sheets is bent to fit into one of the plurality of grooves to fix the peripheries of the two plates, which are stacked vertically.

8. The packaging material with the adjusting blocks as claimed in claim 7, wherein each of the plurality of folding sheets is a trapezoidal sheet with a wide outside and a narrow inside, an inner edge of each of the plurality of folding sheets is a connection side; two cutting lines are respectively formed on a left side and a right side of each of the plurality of folding sheets; each of the plurality of grooves is a trapezoidal notch with a wide outside and a narrow inside.