

S/N	Item	Activity	Cost (₦)
1	Research and Development	i. Product Modification and Enhancement	50,000,000.00
		ii. Testing and Quality Assurance	20,000,000.00
		iii. Laboratory Equipment and Reagents	30,000,000.00
2	Raw Materials and Inputs	i. Fungi and Nutrient Supplies	8,000,000.00
		ii. Packaging Materials	2,000,000.00
		iii. Clay	1,000,000.00
		iv. Grains (Beans, Rice, Beni seed, G/Corn)	5,000,000.00
3	Production and Operations	i. Manufacturing Setup (PE Jaw Crusher/Clay Ore Crusher Machineries)	150,000,000.00
		ii. Labour Costs	5,000,000.00
		iii. Utilities (Electricity, Water, etc.)	2,000,000.00
4	Digital Marketing and Outreach	i. Website Development and Maintenance	1,500,000.00
		ii. Social Media Advertising Campaigns	1,500,000.00
		Promotional Materials (Brochures, Flyers)	1,000,000.00
5	Partnership and Collaboration Initiatives	i. Industry Association Engagement	5,000,000.00
		ii. Workshops and Seminars for Farmers	10,000,000.00
6	Logistics and Distribution	i. Transportation Costs	1,500,000.00
		ii. Warehousing	2,000,000.00
7	Financial and Administrative Costs	i. Accounting and Finance Management	1,000,000.00
		ii. Legal and Compliance Fees	1,500,000.00
		iii. Insurance	500,000.00
8	Contingency Fund	i. Unexpected Costs	₦2,000,000.00
9	Budget	Budget	Total Budget = ₦300,500,000.00