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Optimization of Logistics Costs and Production Costs in Increasing Company Profit at PT. Perkebunan Nusantara IV Regional II

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Abstract

This study aims to analyze the role of logistics costs and production costs in increasing company profits, particularly in the context of PTPN IV Regional II as a large agribusiness company. Logistics costs and production costs are the main components of the operational cost structure that directly affect the company's profitability. Logistics costs include transportation, warehousing, and distribution expenses, while production costs cover expenditures on raw materials, direct labor, and manufacturing overhead.

This study employs a qualitative approach using a descriptive analytical method based on a collection of relevant recent scientific journals. The research data were obtained from the financial statements of PTPN IV Regional II as well as interviews with the logistics and finance departments. The research period covers the years 2020–2024. The analysis was conducted by examining the development of logistics costs, production costs, and company profits, as well as the optimization of these variables based on the available empirical data.

The study results indicate that the optimization of logistics costs and production costs plays a significant role in increasing company profits. The company demonstrates the ability to manage its cost structure efficiently without hindering sales growth, resulting in a sustainable increase in net profit. Research in manufacturing companies also confirms that an increase in production costs tends to reduce net profit if not balanced with appropriate cost-efficiency strategies, while the optimization of logistics costs through improvements in the supply chain structure contributes positively to financial performance and company profitability by reducing waste and unnecessary distribution costs.

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The conclusion of this study emphasizes that cost optimization is not merely about cost reduction, but rather about effective and value-added cost management. This research is expected to serve as a consideration for the management of PTPN IV Regional II in formulating cost control strategies, as well as a reference for future research in the fields of cost management and logistics in the plantation industry.

Keywords: Logistics Costs, Production Costs, Operating Profit, Cost Optimization

INTRODUCTION

Oil palm plantation companies have complex operational characteristics, ranging from land management and production processes to the distribution of output across various regions. In the agribusiness and manufacturing industries, the dynamics of business competition and global economic instability require companies to improve operational efficiency in order to maintain business sustainability. One of the main indicators of a company's success is its ability to generate optimal profits. Company profits are highly influenced by the cost structure, where production costs and logistics costs are key components that significantly affect profitability.

The following table presents logistics costs, production costs, sales value, and net profit for the period 2020–2024.

Table 1. Logistics Costs and Production Costs (2020–2024)

Year	Logistics Costs (Billion IDR)	Production Costs (Billion IDR)	Sales Value (Billion IDR)	Net Profit (Billion IDR)
2020	181	3.594	5.839	553
2021	141	4.265	8.531	2.125
2022	163	4.853	9.757	2.174
2023	192	4.690	8.992	1.185
2024	312	4.415	9.654	2.952

Source: Processed Data

Based on the company's financial data for the period 2020–2024, it can be observed that although sales value shows an increasing trend (from IDR 5,839 billion in 2020 to IDR 9,654 billion in 2024), logistics costs and production costs also experienced significant fluctuations. For instance, logistics costs increased sharply to IDR 312 billion in 2024, while production costs peaked in 2022 at IDR 4,853 billion. Meanwhile, net profit

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actually increased significantly in 2024, reaching IDR 2,952 billion. This phenomenon indicates the need for cost optimization strategies to ensure that profits continue to grow sustainably.

The optimization of production costs in an academic context includes evaluating operational efficiency, planning raw material requirements, and controlling production processes to achieve cost-effective manufacturing. A study by Fauzi et al. (2024) shows that through cost-volume-profit analysis, companies can better understand the break-even point and maximize contribution margins, ultimately having a positive impact on profits. In addition, Selvia et al. (2025) support the implementation of Lean Manufacturing and technology integration to minimize waste, reduce production costs effectively, and improve overall operational productivity. This is highly relevant to the condition of PTPN IV Regional II, where production costs remain the largest component of operational expenses.

Meanwhile, logistics costs are also a crucial aspect in determining company profitability. Logistics includes transportation, storage, warehousing, and distribution of final products to the market. Research by Sholihah et al. (2025) emphasizes that logistics cost reduction strategies through a multimodal transportation framework can significantly contribute to operational cost efficiency. Similarly, a study by Hasana & Purwanto (2024) shows that analyzing logistics and warehousing cost efficiency helps companies identify the most cost-intensive elements, enabling them to optimize warehouse utilization and delivery routes.

The theory and practice of cost optimization not only improve internal efficiency but also strengthen competitive advantage in a volatile market. Studies related to cost management in the supply chain indicate that effective supply chain management can reduce overall costs while improving service quality and customer satisfaction. Xaviera et al. (2024) state that innovation, logistics capability, and integrated cost management significantly influence a company's competitive advantage and supply chain performance.

Thus, the optimization of logistics and production costs becomes a strategic foundation in efforts to increase company profits, such as in PTPN IV Regional II. Through strong academic understanding and the application of cost-efficiency models proven in scientific research, companies can formulate more effective operational policies, improve cost structures, and enhance long-term profitability.

Based on the explanation above, the researcher is interested in conducting a study entitled: "Optimization of Logistics Costs and Production Costs in Increasing Company Profit at PTPN IV Regional II."

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LITERATURE REVIEW

Logistics Costs

Logistics costs consist of various cost components that influence the total operational expenses of a company, thus their management directly contributes to net profit. According to Vildayanti et al. (2024), transportation costs, warehousing costs, inventory costs, as well as administrative and order fulfillment costs are the main components of total logistics costs that must be properly understood and effectively controlled.

According to Arguello (2025), logistics costs include several important components such as transportation, storage, material handling, administrative costs, and other distribution activities that support both inbound and outbound logistics flows. These components are closely related to total operational costs that must be managed efficiently to improve supply chain effectiveness and company competitiveness. Meanwhile, warehousing and inventory management add to cost burdens through warehouse rental, stock maintenance, and the risk of value loss during storage, which, if not managed optimally, can reduce the company's profit margin.

Logistics costs are a fundamental concept in supply chain management, reflecting total expenditures incurred throughout the process of moving goods from the point of origin to the end consumer. In recent studies on logistics cost optimization, Dai (2025) explains that logistics costs are an integral part of the cost structure, covering not only transportation and warehousing but also all activities that affect operational efficiency and service quality in meeting market demand.

Production Costs

Production costs are a crucial element in determining company profit, as they represent all expenditures required to produce finished goods. A study by Matondang et al. (2024), reviewing the cost of goods manufactured, emphasizes that production costs include all expenses incurred in producing finished goods, consisting of raw materials, labor, and overhead costs. This understanding forms the foundation of cost accounting for cost control and how efficiency can influence company profitability.

Production costs can be defined as all costs incurred in the production process to transform raw materials into finished goods ready for sale. According to Khodijah et al. (2025), using the full costing method, production costs include both direct and indirect expenses related to the production process, such as direct material costs, direct labor costs, and manufacturing overhead, including depreciation and utilities. In studies

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analyzing the cost of goods manufactured using the full costing approach, production costs are emphasized as the main component in determining production cost calculations, pricing decisions, and profit projections.

Research by Audina et al. (2024) shows that the method used to determine production costs can affect cost accuracy and operational efficiency. For example, the full costing method enables companies to accumulate all cost elements, including fixed and indirect costs, providing a more comprehensive picture of total production costs. Additionally, Tarmidi et al. (2024) discuss cost reduction strategies in the Indonesian manufacturing industry, showing that production cost efficiency can be achieved through strategic cost control and appropriate cost allocation methods to support sustainability and profitability.

Cost Optimization

Cost optimization is an important strategy in supporting company profitability, including in agribusiness and manufacturing sectors such as PTPN IV Regional II, where logistics and production costs must be effectively controlled to achieve profit growth. One widely discussed approach in the literature is integrated cost management, including the use of Activity-Based Costing (ABC) to improve cost accuracy and managerial decision-making quality, thereby contributing to operational efficiency and organizational profitability. Tahir et al. (2025) show that the implementation of ABC can improve cost allocation accuracy and support profit growth.

Furthermore, cost optimization in supply chain management through strategies such as vendor development and strategic sourcing has been proven to reduce total operational costs and support profit improvement. Salunke (2024) emphasizes that collaborative relationships with suppliers and appropriate procurement strategies play a crucial role in achieving cost efficiency and higher profitability. According to the literature on target costing reviewed by Agustin (2025), cost optimization is described as a strategic cost planning method, where maximum costs are determined based on target market prices to ensure competitiveness and cost efficiency.

Logistics cost components such as inventory management are also a key focus in cost reduction, where effective inventory management can reduce holding costs and increase profit margins. Olaniyi & Pugal (2024) emphasize that optimizing inventory management strategies is a critical element in minimizing total supply chain costs. Through the implementation of these approaches-ranging from improving internal cost accuracy, enhancing supply chain efficiency, to strengthening strategic supplier

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collaboration companies can reduce cost burdens and sustainably improve profit performance, which is highly relevant for PTPN IV Regional II in strengthening its competitiveness in both national and global markets.

Increase in Company Profit

An increase in company profit is often referred to in the literature as profit growth or earnings growth, which reflects a company's ability to generate higher profits compared to previous periods. Generally, profit growth is measured as the percentage increase in net income from one period to the next and is commonly used as an indicator of long-term financial performance and operational efficiency.

Profit growth indicates that a company is capable of increasing its net income effectively by optimizing its assets and resources, thereby providing a positive signal to stakeholders regarding sustainable business prospects and effective managerial performance. Research by Winda Sari et al. (2026) shows that profitability ratios such as Return on Equity (ROE), Return on Assets (ROA), and Net Profit Margin (NPM) significantly contribute to profit growth, indicating that strong profitability supports business expansion over time.

Additionally, an empirical study by Siagian et al. (2025) in the manufacturing sector shows that efficiency in production and operational costs has a significant impact on net profit, as cost reductions are directly correlated with increased profit margins. Effective cost management encourages the reduction of cost of goods sold without compromising output quality, allowing companies to generate higher profits from each unit of product sold.

RESEARCH METHOD

This study employs a qualitative approach with a descriptive analytical method to analyze the contribution of cost optimization to increasing company profit at PTPN IV Regional II. The types of data used are secondary and primary data. Secondary data were obtained from the financial statements of PTPN IV Regional II covering the period 2020–2024, as well as relevant scientific literature. Meanwhile, primary data were collected through structured interviews with the company's logistics, production, and finance departments. The research variables consist of logistics costs, production costs, and company profit. The data analysis technique was carried out by descriptively analyzing the development of logistics costs, production costs, and company profit, as well as examining the relationships among variables based on the available data.

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RESULTS AND DISCUSSION

The optimization of logistics costs and production costs has proven to be a key factor in increasing company profit, as both components directly affect operational efficiency and profit margins. The following table presents logistics costs, production costs, sales value, net profit, and growth ratios for the period 2020–2024.

Year	Logistics Costs (Billion IDR)	Production Costs (Billion IDR)	Sales Value (Billion IDR)	Net Profit (Billion IDR)	Logistics Growth Ratio	Production Growth Ratio	Sales Growth Ratio	Net Profit Ratio
2020	181	3.594	5.839	553	0%	0%	0%	0%
2021	141	4.265	8.531	2.125	-28%	16%	32%	74%
2022	163	4.853	9.757	2.174	13%	12%	13%	2%
2023	192	4.690	8.992	1.185	15%	-3%	-9%	-83%
2024	312	4.415	9.654	2.952	38%	-6%	7%	60%

Source: Processed Data

Based on the data for the period 2020–2024, it can be observed that logistics costs, production costs, sales value, and net profit experienced significant fluctuations. These changes indicate the presence of operational and managerial dynamics affecting the company's financial performance. In 2020, all growth ratios were at 0% as it served as the base year. Net profit was relatively low despite substantial sales value, indicating that the cost structure—particularly production and logistics costs—was not yet efficient.

In 2021, there was a notable improvement. Logistics costs decreased by 28%, while production costs increased by 16%. The reduction in logistics costs directly contributed to a significant increase in net profit by 74% and sales growth of 32%. This demonstrates a clear cause-and-effect relationship, where logistics efficiency reduces operational costs and significantly increases profit, despite rising production costs. The increase in production costs was likely driven by higher production volumes to meet increased market demand.

In 2022, logistics costs rose again by 13% and production costs increased by 12%, in line with a 13% increase in sales. However, net profit only grew by 2%, indicating that cost increases nearly offset revenue growth. This condition suggests a decline in cost efficiency, as sales growth was not accompanied by adequate cost control.

The situation worsened in 2023. Logistics costs increased by 15%, while sales decreased by 9% and net profit dropped drastically by -83%. This decline in profit was a direct result of the imbalance between costs and revenue. The increase in logistics costs may have been caused by higher transportation rates, inefficient distribution distances,

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or weak supply chain planning. Meanwhile, the decrease in production costs by -3% was insufficient to offset the pressure from rising logistics costs and declining sales.

In 2024, a strong recovery occurred. Net profit increased by 60%, even though logistics costs surged sharply by 38% and production costs decreased by -6%. The increase in profit was mainly driven by a 7% rise in sales and improved production cost efficiency. However, the sharp increase in logistics costs indicates structural inefficiencies, such as dependence on third-party services, high distribution costs, or suboptimal logistics integration. Logistics costs and production costs significantly influence profit growth. However, optimization has not yet been fully achieved, particularly in the logistics aspect. The company needs to focus on controlling and integrating logistics costs to ensure that sales growth can be maximized into sustainable net profit.

Overall, production costs show a tendency toward better optimization, especially in 2023–2024 when cost reductions positively impacted profit. However, logistics costs remain suboptimal, as indicated by extreme fluctuations and their contribution to profit decline, particularly in 2023. The causes of suboptimal logistics costs include:

1. Inefficient Distribution Planning

   Inefficient distribution planning is a major cause of high logistics costs. This is usually indicated by suboptimal route selection, delivery schedules that are not aligned with market demand, and underutilized transportation capacity. Poor planning results in delivery vehicles operating below full capacity or requiring repeated shipments within a short period, leading to higher transportation costs per unit. In addition, weak demand forecasting makes distribution reactive rather than preventive, ultimately increasing emergency costs such as express deliveries or temporary storage. This condition explains why, in certain years, logistics costs rise sharply even when sales volume does not grow proportionally.

2. Dependence on External Logistics Systems

   A high dependence on third-party logistics providers limits the company's control over its logistics cost structure. External service providers typically set rates influenced by market factors such as fuel prices, inflation, and transportation demand. As a result, companies face challenges in achieving internal cost efficiency. Moreover, short-term or volume-based contracts often lead to significant cost fluctuations from year to year. This dependence also reduces the company's flexibility in adjusting distribution strategies when production or market demand changes, thereby increasing the risk of cost inefficiencies.

3. Lack of Integration Between Production and Distribution

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The lack of integration between production and distribution functions leads to misalignment between production schedules and delivery schedules. When production is not synchronized with distribution capacity and timing, companies may experience inventory buildup in warehouses or delays in product delivery to customers. Excess inventory increases storage costs, while delivery delays can reduce customer satisfaction and potential sales. Additionally, poor information integration across departments results in fragmented decision-making, making cost efficiency efforts less effective overall.

4. Sensitivity of Logistics Costs to Fuel Price Increases and Distribution Distance

Logistics costs are highly sensitive to increases in fuel prices, as transportation is the largest cost component in logistics. Any increase in fuel prices directly raises shipping costs, especially for companies with wide and dispersed distribution areas. Furthermore, long distribution distances without regional distribution centers lead to higher costs per unit. Dependence on long-distance land transportation also increases maintenance costs and the risk of delivery delays. Without mitigation strategies such as shipment consolidation or alternative transportation modes, fuel price fluctuations will continue to be a major source of logistics cost instability.

Logistics Costs and Production Costs in Increasing Company Profit

Logistics costs represent expenditures related to the movement, storage, and distribution of goods from production points to end consumers. The main components include transportation, warehousing, inventory management, and material handling. Inefficient logistics increases total operational costs and reduces profit margins. Conversely, optimizing logistics costs through improved route planning, effective inventory management, and strong supplier relationships can reduce indirect costs and support higher net profit.

Salunke (2024) shows that strategies such as strategic sourcing, vendor development, and logistics system integration can significantly reduce costs and enhance a company's competitiveness. An empirical study by Juwita & Aulia (2025) in manufacturing firms indicates that effective control of production costs—through raw materials, direct labor, and factory overhead—can lower total costs and improve profit margins. Studies in the processed food industry also reveal that pressure on production costs, including rising raw material and logistics costs, can reduce profit margins if not balanced with efficiency strategies.

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Furthermore, Dewayana et al. (2025) demonstrate that efficient logistics capabilities, including innovation and cost management in the supply chain, contribute to competitive advantage and improved financial performance. Tahir et al. (2025) highlight that production cost management using Activity-Based Costing (ABC) and efficiency strategies such as lean manufacturing not only reduce total production costs but also improve long-term profitability by accurately allocating costs based on actual activities.

Synergistically, controlling both production and logistics costs can lead companies to higher profitability. When these costs are managed optimally, companies will experience :

1. Reduced total operational costs
2. Increased profit margins
3. Lower cost of goods manufactured
4. Enhanced product competitiveness in the market
5. Improved financial performance and sustainable profit growth

Cost optimization is not merely about reducing expenses but also about improving business process efficiency, interdepartmental coordination, and the use of technology in operations.

Efficiency Level of Logistics and Production Cost Utilization

The efficiency level of logistics and production costs is a key element in supporting financial performance, as both are directly related to cost control and profitability improvement. Production cost efficiency involves managing cost components such as raw materials, labor, and overhead optimally to minimize production costs without compromising product quality.

Research by Salsabilla & Fitri (2024) shows that cost control strategies and operational efficiency implemented simultaneously can improve profitability in manufacturing companies, although their partial impact may not always be significant without integration with other practices. Logistics cost efficiency—including transportation, storage, and distribution—also plays an important role in financial performance, as these costs directly affect net profit margins.

Research by Tuti Sriwedari et al. (2025) on logistics cost classification in large companies confirms that proper control of logistics cost components can significantly reduce operational expenses and strengthen profitability. Additionally, the use of cost accounting methods such as Activity-Based Costing (ABC) has been proven to improve cost efficiency and financial performance by providing more accurate cost allocation

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based on actual operational activities. Integrated optimization of production and logistics costs is therefore a crucial strategy in strengthening the financial performance of companies such as PTPN IV Regional II.

Strategies to Optimize Logistics and Production Costs

Strategies to optimize logistics and production costs are essential in increasing company profits, particularly for companies like PTPN IV Regional II, where these costs represent the largest portion of operational expenses. One key strategy is the implementation of integrated Supply Chain Management (SCM), which includes inventory management, demand planning, and coordination among suppliers, production, and distribution. Effective SCM reduces waste, improves inventory visibility, and lowers transportation and warehousing costs, thereby enhancing overall cost efficiency.

Research by Salunke (2024) on supply chain optimization shows that strategies such as strategic sourcing and supplier relationship development can significantly reduce total operational costs and improve profitability. Additionally, optimizing inventory management through techniques such as Economic Order Quantity (EOQ) and accurate raw material planning helps minimize inventory costs and prevent overstocking or stock shortages that may disrupt production.

A systematic study by Pugal & Olaniyi (2024) demonstrates that structured inventory management strategies are effective in reducing logistics costs and supporting profit growth. Through a combination of integrated supply chain strategies and optimal inventory planning, companies such as PTPN IV Regional II can simultaneously reduce logistics and production costs, strengthen operational efficiency, and increase net profit.

CONCLUSION

Based on the analysis of data for the period 2020–2024, it can be concluded that the optimization of logistics costs and production costs plays a significant role in increasing company profit. The company demonstrates the ability to manage its cost structure efficiently without hindering sales growth, resulting in a sustainable increase in net profit.

The reduction in logistics costs in 2021 was a key factor driving the surge in net profit, indicating that distribution efficiency and transportation cost control have a direct impact on improving profit margins. Furthermore, the increasingly effective control of production costs during the 2023–2024 period, as reflected by the negative growth ratio

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of production costs, strengthens the company's ability to reduce operational burdens and enhance production efficiency.

Although logistics costs increased in certain years, these increases were strategic in supporting sales activities and market expansion, and therefore did not negatively affect overall profit performance. This indicates that cost optimization is not merely about cost reduction, but rather about targeted and value-added cost management. Thus, the simultaneous optimization of production and logistics costs is an important strategy in supporting financial performance and sustainable profit growth for companies such as PTPN IV Regional II.

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