Evaluation of Production Cost Efficiency and Gross Profit at Nasi Kebuli Restaurant, Pangkalan Brandan

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This study examines production cost efficiency and gross profit at Rumah Makan Nasi Kebuli Pangkalan Brandan during the period of January to June 2025. The study is grounded in the importance of production cost control in culinary businesses to maintain profitability amid fluctuations in raw material prices and operating costs. A descriptive quantitative method was employed, while data were collected through observation, interviews, and documentation. The data were analyzed using indicators of production cost efficiency, gross profit, and gross profit margin, and were further supported by lean manufacturing analysis to identify waste in the production process. The findings indicate that production cost efficiency ranged from 40.13% to 44.44%, with an average of 41.78%, while the average gross profit margin reached 29.35%. Throughout the six-month period, revenue and gross profit showed an upward trend; however, this increase was not consistently followed by improved cost efficiency due to fluctuations in raw material prices and operating expenses. The lean manufacturing analysis also revealed several forms of waste, including overproduction, waiting time, transportation, inventory, motion, over processing, and defects. Therefore, the business needs to strengthen raw material cost control, improve production management, and implement 5S principles continuously to enhance efficiency and financial performance.
Keywords: Production Cost Efficiency, Gross Profit, Culinary Msmes, Lean Manufacturing

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1. Introduction

The culinary industry is one of the business sectors that continues to grow in line with increasing consumer demand, lifestyle changes, and the rising preference for food products with distinctive flavors (Susilowati, 2020). In the context of MSMEs, culinary businesses not only function as food providers but also serve as drivers of the local economy by absorbing labor, stimulating capital circulation, and strengthening the competitiveness of community-based enterprises (Afridah & Lubis, 2024). Amid increasingly intense competition, culinary business actors are required not only to maintain product quality and service, but also to carefully manage production costs so that the business remains sustainable and generates adequate profits (Septiani et al., 2025). Production cost efficiency is a crucial aspect because it is directly related to the ability of a business to reduce waste, maintain stable selling prices, and increase gross profit (Natsir & Waani, 2023).

Conceptually, production costs consist of direct raw material costs, direct labor costs, and factory overhead costs, all of which play a role in forming the cost of goods sold (Tahulending & Rondonuwu, 2022). In culinary businesses, controlling these three cost components is increasingly important because operational characteristics are strongly influenced by fluctuations in raw material prices, labor intensity, and supporting costs such as gas, electricity, water, and depreciation of kitchen equipment (Arofah et al., 2025;

Samadhinata & Purnamawati, 2020). At the same time, gross profit serves as an initial indicator that reflects how effectively a business manages its production process. The better the production cost efficiency applied, the greater the opportunity for the business to increase gross profit margins and strengthen its competitive position in the market (Amelia et al., 2024). Thus, production cost efficiency and gross profit are two interrelated aspects that are essential in assessing the financial performance of culinary businesses.

In practice, production cost management in culinary businesses is often not yet optimal, especially in small and medium-scale enterprises. Many business owners focus primarily on increasing sales but have not implemented adequate cost evaluation systems to assess whether production activities are truly efficient (Harahap et al., 2022). This condition leads to raw material wastage, inefficient labor utilization, and uncontrolled overhead costs. As a result, increased revenue is not always followed by a proportional increase in gross profit. In an increasingly competitive business environment, such weak cost control can reduce a business's ability to maintain long-term profitability.

This issue is relevant to the condition of the Nasi Kebuli Restaurant in Pangkalan Brandan, an MSME culinary business offering Middle Eastern cuisine with relatively complex production characteristics (Khusna et al., 2023). Its main product, nasi kebuli, requires special ingredients and spices, a relatively long cooking process, and intensive use of energy and production equipment. These characteristics make production costs highly sensitive to changes in raw material prices and operational expenses (Fadhillah & Yuniarti, 2023). At the same time, the restaurant operates in a competitive culinary environment that demands quality taste, fast service, and affordable pricing (Perekonomian, 2022). Therefore, the ability to efficiently manage production cost structure is crucial in determining the business's success in achieving optimal gross profit.

Based on research data, the evaluation of production costs at the Nasi Kebuli Restaurant focuses on three main components: raw material costs, direct labor costs, and production overhead costs during the period of January to June 2025. This focus indicates that the main issue is not merely the size of expenditures, but how the cost structure is managed and how efficiently these costs contribute to gross profit formation. The findings also show that while revenue and gross profit trends have increased, this increase is not always aligned with production cost efficiency due to fluctuations in raw material prices and operational costs. This condition indicates a managerial gap that needs to be examined more deeply so that the business not only grows in terms of sales but also becomes healthier in terms of operational efficiency and profitability.

Table 1. Gross Profit Recapitulation January–June 2025

Month	Total Production Cost (IDR)	Revenue (IDR)	Gross Profit (IDR)	Efficiency Level (%)	Gross Profit Margin (%)
January	12,700,000	18,000,000	5,300,000	41.73	29.44
February	13,500,000	19,500,000	6,000,000	44.44	30.77
March	14,200,000	20,000,000	5,800,000	40.85	29.00
April	15,100,000	21,500,000	6,400,000	42.38	29.77
May	15,700,000	22,000,000	6,300,000	40.13	28.64
June	16,400,000	23,000,000	6,600,000	40.24	28.70
Total	87,600,000	124,000,000	36,400,000	–	29.35
Average	14,600,000	20,666,667	6,066,667	41.78	29.35

Table 2. Trend of Production Cost Performance and Gross Profit January–June 2025

Indicator	Initial Value (Jan)	Final Value (Jun)	Change
Production Cost	12,700,000	16,400,000	Increase by 3,700,000
Revenue	18,000,000	23,000,000	Increase by 5,000,000
Gross Profit	5,300,000	6,600,000	Increase by 1,300,000
Efficiency	41.73%	40.24%	Decrease by 1.49 points
Gross Profit Margin	29.44%	28.70%	Decrease by 0.74 points

This table shows that although production costs, revenue, and gross profit all increased, the levels of efficiency and gross profit margin did not show a consistent upward trend. This condition indicates that business growth has not been fully accompanied by optimal cost control, suggesting that there are still managerial gaps in managing production cost structures and gross profit formation.

In addition, the lean manufacturing analysis in this study indicates that there is still potential waste in the production process, such as overproduction, waiting time, transportation, inventory, motion, over-processing, and defects. The presence of these various forms of waste shows that efficiency problems in culinary businesses are not only related to the size of costs, but also to the management of daily production processes. If such waste is left unaddressed, production costs will tend to increase without a proportional added value. In the long term, this condition may suppress gross profit and limit the business's ability to grow. Therefore, evaluating production cost efficiency should not only rely on cost calculations, but must also be linked to process analysis so that sources of inefficiency can be identified more comprehensively.

The urgency of this study lies in the importance of strengthening production cost control for culinary MSMEs in order to maintain stable gross profit, improve operational efficiency, and sustain business competitiveness. In food businesses with relatively fluctuating raw material costs and intensive production processes, even small errors in cost management can directly impact profitability.

The novelty of this research lies in the integrated examination of production cost efficiency and gross profit in a Middle Eastern culinary MSME context. This study not only assesses cost structure and profit levels but also connects them with a lean manufacturing approach through the identification of waste and the application of 5S principles. This approach provides a more operational perspective, as the study does not stop at financial analysis but also traces sources of waste in the production process that affect efficiency and business profitability.

Based on the background above, this study is conducted to evaluate production cost efficiency and gross profit at Nasi Kebuli Restaurant in Pangkalan Brandan, so that it can provide a clearer picture of the actual business conditions and serve as a basis for formulating more effective cost control and profitability improvement strategies.

2. Methods

This study uses a descriptive quantitative approach with the aim of evaluating production cost efficiency and gross profit at the Nasi Kebuli Restaurant in Pangkalan Brandan. This approach was chosen because the research focuses on measuring, describing, and evaluating the actual conditions of production costs as well as the business's gross profit performance during the observation period. The study was conducted at the Nasi Kebuli Restaurant located in Pangkalan Brandan, Langkat Regency, North Sumatra, with an analysis period from January to June 2025. The focus of the study is limited to the structure of production costs, which consists of raw material costs, direct labor costs, and manufacturing overhead costs, as well as their relationship with the gross profit generated by the business.

The data analysis technique is carried out through several stages, namely identifying and classifying production costs into direct raw material costs, direct labor costs, and manufacturing overhead costs, followed by calculating production cost efficiency by comparing actual costs with the predetermined budget standards. Furthermore, gross profit analysis is conducted by calculating the difference between total revenue and total production costs, then complemented by gross profit margin analysis to determine the level of profit obtained from each sale after deducting direct production costs.

3. Results and Discussion

Production Cost Structure

Production costs at the Nasi Kebuli Restaurant in Pangkalan Brandan are grouped into three main components, namely direct raw material costs, direct labor costs, and manufacturing overhead costs. Direct raw material components include basmati rice, goat meat, ghee, spice blends, as well as vegetables and fresh garnishes. Direct labor consists of the head chef and kitchen assistants. Meanwhile, manufacturing overhead costs include supporting operational costs that cannot be directly traced to each serving, such as gas, electricity, water, equipment depreciation, and other supporting expenses. This cost structure shows that nasi kebuli production activities have a relatively complex cost character because they combine premium ingredients, relatively long cooking processes, and continuous energy requirements.

Table 3. Production Cost Structure of the Nasi Kebuli Restaurant in Pangkalan Brandan

Cost Component	Cost Elements
Direct Raw Material Costs	Basmati rice, goat meat, ghee, spice blends, vegetables and fresh garnishes
Direct Labor Costs	Head chef, kitchen assistants
Manufacturing Overhead Costs	Gas, electricity, water, equipment depreciation, and other supporting production costs

Source: Researcher 2025

Based on the table, it can be understood that raw material costs are a highly determining component because the quality of nasi kebuli is strongly dependent on the quality of rice, meat, and spices used. On the other hand, direct labor plays an important role because the preparation process of nasi kebuli is not instant and requires consistent cooking skills. Manufacturing overhead costs also hold a significant position because the cooking process of this menu requires intensive use of energy and kitchen facilities. Thus, production cost efficiency does not only depend on the amount of expenditure, but also on the business's ability to control all cost components in a balanced manner.

Recapitulation of Production Costs, Revenue, and Gross Profit

The results of the study show that during the period from January to June 2025, production costs, revenue, and gross profit tended to increase. However, this increase was not always accompanied by consistent improvements in cost efficiency. This condition indicates that business growth in terms of sales has not been fully proportional to the strengthening of operational efficiency.

Table 4. Recapitulation of Production Costs – June 2025

Month	Total Production Cost (Rp)	Revenue (Rp)	Gross Profit (Rp)	Efficiency Level (%)
January	12,700,000	18,000,000	5,300,000	41.73
February	13,500,000	19,500,000	6,000,000	44.44
March	14,200,000	20,000,000	5,800,000	40.85
April	15,100,000	21,500,000	6,400,000	42.38
May	15,700,000	22,000,000	6,300,000	40.13

Month	Total Production Cost (Rp)	Revenue (Rp)	Gross Profit (Rp)	Efficiency Level (%)
June	16,400,000	23,000,000	6,600,000	40.24
Total	87,600,000	124,000,000	36,400,000	-

Source: processed data, 2025

Based on the table, the total production cost over the six-month period reached IDR 87,600,000, with total revenue of IDR 124,000,000 and total gross profit of IDR 36,400,000. Production costs increased from IDR 12,700,000 in January to IDR 16,400,000 in June, while revenue rose from IDR 18,000,000 to IDR 23,000,000. Gross profit also increased from IDR 5,300,000 to IDR 6,600,000. Although the gross profit figures show a positive trend, the efficiency level fluctuated. The highest efficiency value occurred in February at 44.44%, while the lowest occurred in May at 40.13%. This pattern indicates that increases in revenue and gross profit have not always been accompanied by better cost control.

Gross Profit Margin

In addition to efficiency levels, financial performance evaluation can also be assessed through gross profit margin. Based on calculations from monthly revenue and gross profit data, the business's gross profit margin remained relatively stable, although it showed a slight decline toward the end of the period. The average gross profit margin over the six-month period was 29.35%.

Table 5. Gross Profit Margin January–June 2025

Month	Gross Profit (Rp)	Revenue (Rp)	Gross Profit Margin (%)
January	5,300,000	18,000,000	29.44
February	6,000,000	19,500,000	30.77
March	5,800,000	20,000,000	29.00
April	6,400,000	21,500,000	29.77
May	6,300,000	22,000,000	28.64
June	6,600,000	23,000,000	28.70
Average	-	-	29.35

Source: Researcher 2025

The table shows that the highest gross profit margin occurred in February at 30.77%, while the lowest margin occurred in May at 28.64%. This difference indicates that an increase in sales does not automatically lead to a higher percentage of gross profit if production costs also increase simultaneously. In other words, revenue growth in this business is still accompanied by cost pressure, particularly from raw materials and operational expenses.

Lean Manufacturing Findings

From an operational perspective, the study also identified several forms of waste in the production process. These wastes include overproduction, waiting time, transportation, inventory, motion, over-processing, and defects. These findings indicate that efficiency issues in the restaurant are not only related to cost figures, but also to the management of daily work processes.

Table 6. Identified Waste in the Production Process

Type of Waste	Observed Condition
Overproduction	Production sometimes exceeds demand, leading to potential material waste
Waiting Time	There is idle time between cooking and packaging processes
Transportation	Movement of materials between production areas is not yet optimal
Inventory	Excess stock of certain raw materials, especially spices and meat
Motion	Employee movements are not yet efficiently organized
Over Processing	There are duplicate processes in equipment cleaning

Type of Waste	Observed Condition
Defect	Product failures occasionally occur, such as rice becoming too dry

Source: Researcher 2025

Based on the table, it can be concluded that there is still room for improvement in production management. The waste that emerges indicates that production costs are not only influenced by raw material prices or the number of workers, but also by how efficiently the workflow is executed. Therefore, improving efficiency is not sufficient to be achieved solely through cost reduction, but must also be supported by improvements in the production system through the 5S principles.

Evaluation of Production Cost Structure

The research results show that the production cost structure of Rumah Makan Nasi Kebuli consists of direct raw material costs, direct labor costs, and manufacturing overhead costs. Theoretically, this composition aligns with the concept of production costs, which places raw materials, labor, and overhead as the main components forming the cost of goods sold. In the context of a nasi kebuli business, raw materials play a very dominant role because the main menu uses basmati rice, meat, and distinctive spices that are relatively sensitive to market price fluctuations. Meanwhile, direct labor and overhead must still be covered to maintain taste quality and production continuity.

These findings are consistent with research by (Farah Meinda Sari & Aris Munandar, 2022) and (Aulia et al., 2025), which show that production cost efficiency, especially raw material costs, directly contributes to MSME profit improvement. Similarly, (Rozi & Bahri, 2024) also emphasize that controlling raw material costs, direct labor, and overhead has a positive impact on efficiency and profitability. The cost structure found in Rumah Makan Nasi Kebuli confirms that cost control should not only focus on a single component, but must cover all cost elements in an integrated manner.

Analysis of Production Cost Efficiency

During January–June 2025, the level of production cost efficiency ranged from 40.13% to 44.44%, with an average of 41.78%. This value shows that the business has been able to maintain relatively stable efficiency, but has not yet shown a consistent improvement trend from month to month. The highest efficiency occurred in February, while declines were observed in May and June. These fluctuations indicate that cost management is still influenced by external factors such as raw material prices and operational costs, as well as internal factors such as suboptimal material usage and a cost control system that still needs strengthening.

Theoretically, efficiency is achieved when a business is able to produce greater output with minimal input costs. The results of this study show that Rumah Makan Nasi Kebuli has moved toward efficiency; however, there are still inefficiencies that prevent optimal performance. This condition is consistent with findings by (Syahputri et al., 2025) and (Amelia et al., 2023), which state that production cost efficiency has a positive and significant effect on profit improvement. (Hardiansyah et al., 2025) also emphasize that effective production cost management is key to maximizing MSME profits. This means that the better a business is at controlling costs, the greater its opportunity to sustainably improve profitability.

Analysis of Gross Profit and Gross Profit Margin

From a financial performance perspective, the results show that both revenue and gross profit increased during the observation period. Revenue rose from IDR 18,000,000 in January to IDR 23,000,000 in June, while gross profit increased from IDR 5,300,000 to IDR 6,600,000. However, the gross profit margin remained relatively stable at 28%–31%, with an average of 29.35%. This stability indicates that the

business is still able to maintain its gross profit proportion from sales, even though rising production costs have slightly pressured final results.

These findings confirm that gross profit is not only determined by increased sales, but also by the ability to control production costs. When costs increase too quickly compared to sales, gross profit margins become stagnant or even decline. This study is supported by research from (Sari et al., 2025), (Khairani, 2023), and (Nasib et al., 2024), which show that culinary businesses that are able to reduce production costs tend to have higher gross profits. This is also in line with (Nasib et al., 2023), who highlight the importance of raw material inventory management and kitchen waste control in maintaining culinary business profitability. The increase in gross profit in this business must be interpreted carefully: growth does occur, but its quality is still highly dependent on the ability to control cost increases (Lestari & Nasib, 2021).

Analysis of Operational Waste and Lean Manufacturing

The lean manufacturing identification results show seven types of waste in the production process, namely overproduction, waiting time, transportation, inventory, motion, over-processing, and defects. These findings are important because they show that inefficiency does not only arise from high input costs, but also from an unoptimized workflow. Production that exceeds demand can lead to wasted raw materials, process waiting time reduces productivity, and defects cause direct losses because products cannot be sold.

From a managerial perspective, identifying this waste expands efficiency analysis from merely cost figures to evaluating operational processes. Therefore, the 5S approach is relevant to be implemented gradually. Seiri helps sort necessary materials and tools, Seiton improves workplace layout, Seiso maintains production area cleanliness, Seiketsu standardizes procedures, and Shitsuke instills work discipline. If implemented consistently, these steps can reduce waste, speed up production flow, and ultimately improve cost efficiency and gross profit margins.

Research Implications

This study has clear practical implications for business management. First, Rumah Makan Nasi Kebuli needs to strengthen raw material cost control because this component is most sensitive to price fluctuations and significantly affects total production costs. Second, management needs to reorganize operational processes to reduce waste of time, motion, inventory, and defective products. Third, cost efficiency should not be understood merely as cost-cutting, but as a strategy to maintain gross profit stability without reducing product quality.

From an academic perspective, this study strengthens the view that production cost efficiency and gross profit are closely related in the context of culinary MSMEs. It also shows that financial analysis becomes more meaningful when combined with operational evaluation through lean manufacturing. Thus, the findings not only enrich cost accounting studies but also provide applicable recommendations for small and medium-sized culinary businesses facing cost pressures and market competition.

4. Conclusion

The conclusion of this study shows that Rumah Makan Nasi Kebuli Pangkalan Brandan has a production cost structure consisting of direct raw material costs, direct labor costs, and manufacturing overhead costs, all of which contribute to the formation of business gross profit. During the period January to June 2025, total production costs amounted to IDR 87,600,000, total revenue was IDR 124,000,000, and total gross profit was IDR 36,400,000. Production cost efficiency ranged from 40.13% to 44.44% with an average of 41.78%, while the average gross profit margin reached 29.35%. These results indicate that the business

has been able to generate relatively stable gross profit; however, production cost efficiency still fluctuates and has not shown consistent monthly improvement.

In addition, the increase in revenue and gross profit over the six-month period has not been fully accompanied by improvements in operational efficiency, as it is still influenced by rising raw material and operational costs. Lean manufacturing findings also show that there is still waste in the production process, such as overproduction, waiting time, inventory, motion, over-processing, and defects, which have the potential to reduce efficiency and business profitability.

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