$$\text{Profit} = sX - f - vX$$

$$BEP = \frac{f}{s-v}$$

$$f = 1,000 + 10,000$$
$$v = 60$$
$$s = 250$$
$$X = ?$$

Solution

$$X = \frac{11,000}{250 - 60}$$

$$= \frac{11,000}{190}$$

$$= 57.89$$

$$\approx 58 \quad \text{must attend to}$$
$$BEP$$