Assume that A is constant and $A = 1$, then:

$$Y = N$$

which implies the cost of producing one more unit of output is the cost of employing one more worker at W. The marginal cost of production is equal to W.

If the firm wants to increase output Y by 1 unit, this production implies the employment needs to increase by 1 unit (Y = N).

The wage or cost of hiring 1 more unit of labor is W. So the marginal cost of increasing the production by 1 unit is W.

For a firm with production function $Y = N$, its revenues are PY, and P is the price of products produced by the firms. W is the wage paid to the workers and it is the marginal labor input cost, total labor cost is WN. So the profit of the firm is :

$$PY - WN$$

with $P = (1 + m)W$, the profit is:

$$PY - WN = (1 + m)WN - WN = mWN$$

If $m = 0$, the firm set the price equals the wage paid to the labor, then profit is zero.
If $m > 1$, $mWN > 0$, the firm is making profit. Since firm wants to make money, it will set the price with a markup $(m > 0)$ over the wage.