

ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended June 30, 1994

OR

TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission file number 1-4802

BECTON, DICKINSON AND COMPANY  
SAVINGS INCENTIVE PLAN  
(Full title of the plan)

BECTON, DICKINSON AND COMPANY  
(Name of issuer of securities held pursuant to the plan)

1 Becton Drive  
Franklin Lakes, New Jersey 07417-1880  
(Address of principal executive office) (Zip Code)

(201) 847-6800  
(Telephone Number)

1. Financial Statements and Schedules.  
-----

The following financial data for the Plan are submitted herewith:

Report of Independent Auditors

Statements of Net Assets Available for  
Plan Benefits

Statement of Changes in Net Assets  
Available for Plan Benefits

Notes to Financial Statements

Item 27a - Schedule of Assets Held for  
Investment Purposes

Item 27d - Schedule of Reportable Transactions

2. Exhibits.  
-----

See Exhibit Index for a list of Exhibits filed or incorporated by  
reference as part of this report.

SIGNATURES  
-----

Pursuant to the requirements of the Securities Exchange Act of 1934, the  
members of the Savings Incentive Plan Committee have duly caused this annual  
report to be signed by the undersigned hereunto duly authorized.

BECTON, DICKINSON AND COMPANY  
SAVINGS INCENTIVE PLAN

Date: December 23, 1994

/s/ Richard A. Weimert

-----  
Richard A. Weimert  
Member, Savings Incentive  
Plan Committee

3

Becton, Dickinson and Company  
Savings Incentive Plan

Financial Statements and Schedules

June 30, 1994 and 1993

CONTENTS

<TABLE>  
<CAPTION>  
<S>

Report of Independent Auditors.....	F-1
Financial Statements	
Statements of Net Assets Available for Plan Benefits.....	F-2
Statement of Changes in Net Assets Available for Plan Benefits..	F-4
Notes to Financial Statements.....	F-5
Schedules	
Item 27a - Schedule of Assets Held for Investment Purposes.....	F-11
Item 27d - Schedule of Reportable Transactions.....	F-13

</TABLE>

Report of Independent Auditors

Savings Incentive Plan Committee  
Becton, Dickinson and Company

We have audited the accompanying statements of net assets available for plan benefits of the Becton, Dickinson and Company Savings Incentive Plan as of June 30, 1994 and 1993, and the related statement of changes in net assets available for plan benefits for the year ended June 30, 1994. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for plan benefits of the Plan at June 30, 1994 and 1993, and the changes in its net assets available for plan benefits for the year ended June 30, 1994, in conformity with generally accepted accounting principles.

Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying supplemental schedules of assets held for investment purposes as of June 30, 1994, and reportable transactions for the year then ended, are presented for purposes of complying with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, and are not a required part of the basic financial statements. The supplemental schedules have been subjected to the auditing procedures applied in our audit of the 1994 financial statements and, in our opinion, are fairly stated in all material respects in relation to the 1994 basic financial statements taken as a

whole.

/s/ Ernst & Young LLP

September 28, 1994

F-1

Becton, Dickinson and Company  
Savings Incentive Plan

Statement of Net Assets Available for Plan Benefits

June 30, 1994

<TABLE>  
<CAPTION>

	FIXED INCOME FUND	S&P 500 INDEX FUND	BECTON, DICKINSON AND COMPANY COMMON STOCK FUND	BECTON, DICKINSON AND COMPANY PREFERRED STOCK FUND	BALANCED FUND	MIDCAP INDEX FUND	LOANS ACCOUNT
RECEIVABLE							
TOTAL							
-----							
ASSETS							
Investments:							
<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
<C>							
Becton, Dickinson and Company Common Stock at fair value (1,634,649 shares, cost--\$28,686,755) \$ 66,816,278			\$66,723,083	\$ 93,195			
Becton, Dickinson and Company Series B ESOP Convertible Preferred Stock at fair value (961,221 shares, cost-- \$56,727,478) (Note 6) 62,863,850				62,863,850			
State Street Bank and Trust Company S&P 500 Flagship Fund at fair value (462,927 units, cost--\$25,872,144) 31,132,282		\$31,132,282					
State Street Bank and Trust Company of Boston MidCap Index Fund at fair value (55,375 shares, cost--\$916,464) 916,464						\$916,464	
Investment Contracts at contract value (equivalent to cost):							
New York Life Insurance Company 24,500,257	\$ 24,500,257						
Hartford Life Insurance Company 11,548,342	11,548,342						
Continental Assurance Company 26,553,032	26,553,032						
John Hancock Mutual Life Insurance Company 17,091,050	17,091,050						
Provident National Assurance Company 2,110,581	2,110,581						
Allstate Life Insurance Company 8,252,702	8,252,702						
The Prudential Insurance Company of America 20,163,161	20,163,161						
State Mutual Life Assurance Company of America 3,165,503	3,165,503						
The Canada Life Assurance							

Company	4,138,345					
4,138,345						
Peoples Security Life						
Insurance Company	9,996,585					
9,996,585						
Metropolitan Life						
Insurance Company	16,091,694					
16,091,694						
United of Omaha Life						
Insurance Company	3,011,910					
3,011,910						
-----						
Total investments	146,623,162	31,132,282	66,723,083	62,957,045		916,464
308,352,036						
Receivables:						
Interest	882,908		6,355	3,835		
893,098						
Dividends			304,886	449		
305,335						
Participants' contributions	33,079	164,443				
197,522						
Employer contributions				3,585,301		
3,585,301						
Loan repayments	16,530	14,433	11,336			
42,299						
Loans receivable from						
\$10,899,746		10,899,746				
participants (Note 2)						
Other					\$ 21,150	13,480
34,630						
Cash and cash equivalents	6,785,546		756,074	1,886,469	1,883,807	
11,311,896						
-----						
Total assets	154,341,225	31,311,158	67,801,734	68,433,099	1,904,957	929,944
10,899,746 335,621,863						
LIABILITIES						
Accrued interest payable				2,447,830		
2,447,830						
Payable for investments						
purchased	3,388,944					
3,388,944						
Debt obligations (Notes 6						
and 7)				51,805,918		
51,805,918						
-----						
Total liabilities	3,388,944			54,253,748		
57,642,692						
-----						
Net assets available for						
plan benefits	\$150,952,281	\$31,311,158	\$67,801,734	\$14,179,351	\$1,904,957	\$929,944
\$10,899,746 \$277,979,171						

</TABLE>

F-2

Becton, Dickinson and Company  
Savings Incentive Plan

Statement of Net Assets Available for Plan Benefits

June 30, 1993

<TABLE>  
<CAPTION>

	FIXED INCOME FUND	S&P 500 INDEX FUND	BECTON, DICKINSON AND COMPANY COMMON STOCK FUND	BECTON, DICKINSON AND COMPANY PREFERRED STOCK FUND	LOANS RECEIVABLE ACCOUNT
TOTAL					
-----					
ASSETS					

Investments:					
<S>	<C>	<C>	<C>	<C>	<C>
<C>					
Becton, Dickinson and Company Common Stock at fair value (1,674,761 shares, cost--\$27,888,416) \$66,990,440			\$66,982,920	\$ 7,520	
Becton, Dickinson and Company Series B ESOP Convertible Preferred Stock at fair value (988,810 shares, cost--\$58,340,632) (Note 6) 63,283,854				63,283,854	
State Street Bank and Trust Company S&P 500 Flagship Fund at fair value (416,217 units, cost--\$21,833,922) 27,588,959		\$27,588,959			
Investments Contracts at contract value (equivalent to cost):					
New York Life Insurance Company 26,310,498	\$ 26,310,498				
Hartford Life Insurance Company 11,312,616	11,312,616				
Continental Assurance Company 24,304,835	24,304,835				
John Hancock Mutual Life Insurance Company 9,223,169	9,223,169				
Provident National Assurance Company 12,302,199	12,302,199				
Connecticut Mutual Life Insurance Company 17,497,305	17,497,305				
The Prudential Insurance Company of America 33,447,477	33,447,477				
State Mutual Life Assurance Company of America 3,165,503	3,165,503				
The Canada Life Assurance Company 4,111,952	4,111,952				
Peoples Security Life Insurance Company 5,006,135	5,006,135				
-----					
Total investments 304,544,942	146,681,689	27,588,959	66,982,920	63,291,374	
Receivables:					
Interest 933,829	928,747		2,327	2,755	
Dividends 275,096			274,803	293	
Participants' contributions 238,447	100,424	138,023			
Employer contributions 3,426,779			21,478	3,405,301	
Loan repayments 78,758	32,955	5,893	39,910		
Loans receivable from participants (Note 2) \$9,749,676 9,749,676					
Receivable for investment sold 2,741				2,741	
Cash and cash equivalents 4,411,588	1,270,412		1,209,430	1,931,746	
-----					
Total assets 323,661,856	149,014,227	27,732,875	68,530,868	68,634,210	9,749,676

LIABILITIES					
Accrued interest payable				2,578,045	
2,578,045					
Payable for investments purchased		349,990			
349,990					
Debt obligations (Notes 6 and 7)				54,561,814	
54,561,814					
-----					
Total liabilities		349,990		57,139,859	
57,489,849					
-----					
Net assets available for plan benefits	\$149,014,227	\$27,732,875	\$68,180,878	\$11,494,351	\$9,749,676
\$266,172,007					

</TABLE>  
See accompanying notes.

F-3

Becton, Dickinson and Company  
Savings Incentive Plan

Statement of Changes in Net Assets Available for Plan Benefits

Year ended June 30, 1994

<TABLE>  
<CAPTION>

	FIXED INCOME FUND	S&P 500 INDEX FUND	BECTON, DICKINSON AND COMPANY COMMON STOCK FUND	BECTON, DICKINSON AND COMPANY PREFERRED STOCK FUND
<S>	<C>	<C>	<C>	<C>
Additions:				
Participants' contributions	\$ 21,457,009	\$ 6,430,163	\$ 1,974,317	
Company contributions			4,420,348	\$ 4,167,821
Loan repayments	2,632,008	693,964	1,537,403	
Interest income	11,173,479	1,594	30,815	21,004
Dividends			1,217,634	3,741,081
Transfers between funds	(2,729,783)	638,810	(743,928)	
	32,532,713	7,764,531	8,436,589	7,929,906
Deductions:				
Distributions to participants	27,178,232	3,729,549	8,113,069	1,279,929
Forfeitures			123,756	60,143
Loan withdrawals	3,416,427	781,842	1,498,086	249,045
Interest expense				4,895,659
	30,594,659	4,511,391	9,734,911	6,484,776
Net appreciation in fair value of investments		325,143	919,178	1,239,870
Net increase	1,938,054	3,578,283	(379,144)	2,685,000
Net assets available for plan benefits at beginning of year	149,014,227	27,732,875	68,180,878	11,494,351
Net assets available for plan benefits at end of year (Note 3)	\$150,952,281	\$31,311,158	\$67,801,734	\$14,179,351

</TABLE>

<TABLE>  
<CAPTION>

BALANCED FUND	MIDCAP INDEX FUND	LOANS RECEIVABLE ACCOUNT	TOTAL
------------------	----------------------	--------------------------------	-------

Additions:	<S>	<C>	<C>	<C>	<C>
Participants' contributions					\$29,861,489
Company contributions					8,588,169
Loan repayments				\$ (4,863,375)	--
Interest income				699,316	11,926,208
Dividends					4,958,715
Transfers between funds	\$1,904,957	\$929,944			--
	1,904,957	929,944	(4,164,059)		55,334,581
-----					
Deductions:					
Distributions to participants				631,271	40,932,050
Forfeitures					183,899
Loan withdrawals				(5,945,400)	--
Interest expense					4,895,659
					-----
				(5,314,129)	46,011,608
Net appreciation in fair value of investments					2,484,191
					-----
Net increase	1,904,957	929,944	1,150,070		11,807,164
Net assets available for plan benefits at beginning of year				9,749,676	266,172,007
					-----
Net assets available for plan benefits at end of year (Note 3)	\$1,904,957	\$929,944	\$10,899,746		\$277,979,171
					=====

</TABLE>

See accompanying notes.

F-4

Becton, Dickinson and Company  
Savings Incentive Plan

Notes to Financial Statements (continued)

1. SIGNIFICANT ACCOUNTING POLICIES

Accounting records of the Becton, Dickinson and Company Savings Incentive Plan (the "Plan") are maintained on the accrual basis whereby all income, costs and expenses are recorded when earned or incurred. Investments in securities are recorded on the basis of cost but are reported in the Plan's financial statements at fair value, redemption value or contract value. Fair value of investments is determined by quoted market prices in an active market. The value of the Becton, Dickinson and Company Series B ESOP Convertible Preferred Stock was determined based upon the guaranteed redemption value of \$59 per share or 160% of the fair value of the Becton, Dickinson and Company Common Stock, whichever is higher. On February 26, 1993, Becton, Dickinson and Company distributed to shareholders one additional share of common stock for each share owned on January 29, 1993. Accordingly, all Becton, Dickinson and Company common stock per share data have been restated to reflect the stock split. Contract value represents contributions made, plus interest at the contract rate and transfers, less distributions. Cash equivalents are stated at cost, which approximates fair value. The Company considers all highly-liquid investments with a maturity of 90 days or less when purchased to be cash equivalents. Costs and expenses incurred with regard to the purchase, sale and transfer of securities in connection with the operation of the Plan are charged to the Plan. All other costs and expenses of the Plan are paid for by Becton, Dickinson and Company.

2. DESCRIPTION OF THE PLAN

The Plan is a defined contribution plan established for the purpose of encouraging and assisting employees in following a systematic savings program and to provide an opportunity for employees, at no cost to themselves, to become shareholders of Becton, Dickinson and Company. Employees of Becton, Dickinson and Company and certain of its domestic subsidiaries (the "Company") who have met defined service requirements are eligible for participation in the Plan.

Eligible employees who are members of the Plan can authorize a payroll deduction for a contribution to the Plan in an amount per payroll period equal to any selected whole percentage of pay from 2% to 16% inclusive. For purposes of the Plan, total pay includes base pay, overtime compensation and commissions. Compensation is limited to \$150,000 subject to annual indexing by the Internal Revenue Code.

F-5

Becton, Dickinson and Company  
Savings Incentive Plan

Notes to Financial Statements (continued)

2. DESCRIPTION OF THE PLAN (CONTINUED)

Individual employee contributions of up to 6% of total pay are eligible for a matching Company contribution. The Board of Directors of the Company may, within prescribed limits, establish, from time to time, the rate of Company contributions. It has authorized the Company to make a monthly contribution to the Plan in an amount equal to 50% of eligible employee contributions during said month minus any forfeitures.

Employee contributions can be in either before-tax ("401(k)") dollars or after-tax dollars or a combination of both. Employee contributions in before-tax dollars result in savings going into the Plan before most federal, state or local taxes are withheld. Taxes are deferred until the employee withdraws the 401(k) contributions from the Plan.

Participating employees are not liable for federal income taxes on amounts earned in the Plan or on amounts contributed by the Company until such time that their participating interest is distributed to them. In general, a participating employee is subject to tax on the amount by which the distribution paid to him exceeds the amount of after-tax dollars he has contributed to the Plan.

Employee contributions are invested in five funds as described below:

Fixed Income Fund (Fund A): A fixed income fund with the full principal amount of employee contributions guaranteed by the Company.

S&P 500 Index Fund (Fund B): A diversified portfolio of common stocks and securities convertible into common stock. The Trustee's investment approach will be to hold all the common stocks included in Standard and Poor's 500 Stock Index (S&P 500) and, as a result, to produce an investment return very similar to that of the Index.

Becton, Dickinson and Company Common Stock Fund (Fund D): A fund which is comprised entirely of the Company's common stock.

Balanced Fund (Fund F): A balanced fund comprised of fixed income securities, common stocks and convertible securities.

MidCap Index Fund (Fund G): An equities fund which seeks greater capital appreciation than the S&P 500 Index Fund, through investing in common stock and convertible securities.

At June 30, 1994, approximately \$2.8 million was transferred from Funds A, B and D to establish Funds F and G.

F-6

Becton, Dickinson and Company  
Savings Incentive Plan

Notes to Financial Statements (continued)

2. DESCRIPTION OF THE PLAN (CONTINUED)

Employee contributions are invested, at the option of the employee, in Fund A, B, D, F or G in any combination of 1%, with a maximum of 50% being contributed to Fund D.

The assets of the Fixed Income Fund (Fund A) are invested in contracts with various insurance companies, which provide known rates of return on deposited funds, provided that the contracts remain in force until their maturity.

State Street Bank & Trust Company is the Plan's Trustee. State Street Bank is also the investment manager of the S&P 500 Index Fund, the MidCap Index Fund and the Becton, Dickinson and Company Common Stock Fund. PRIMCO Capital Management Inc. is the investment manager of the Fixed Income Fund. Wells Fargo Nikko Investment Advisors is the investment manager of the Balanced Fund.

The assets of the Company Common Stock Fund are invested in shares of the Company's common stock. The Trustee has advised that its present intention is to purchase the Company's common stock exclusively on the open market. Contributions to the Company Common Stock Fund are comprised of both employee contributions, as well as employer matching contributions. For recordkeeping purposes, separate funds have been created to account for the respective contributions. These funds are referred to as Fund C for employer matching contributions and Fund D for employee contributions. Funds C and D have been combined into one investment fund referred to as the Company Common Stock Fund.

Any portion of the Funds, pending permanent investment or distribution, may be invested in short-term securities.

The Company implemented an Employee Stock Ownership Plan (ESOP) whereby Fund E was created to account for employer matching contributions being invested in convertible preferred stock on behalf of employees. Refer to Note 6.

The Plan also has a loan provision whereby employees are allowed to take loans on their vested account balances. Loans bear a rate of interest which is set annually and employees are required to pay installment payments, at least monthly. The outstanding balance of a loan becomes due and payable upon an employee's termination. Should an employee, upon his termination, elect not to repay the outstanding balance, the loan is cancelled and deemed a distribution under the Plan.

F-7

Becton, Dickinson and Company  
Savings Incentive Plan

Notes to Financial Statements (continued)

2. DESCRIPTION OF THE PLAN (CONTINUED)

The Plan provides for vesting in employer matching contributions based on months of participation as follows:

<TABLE>  
<CAPTION>

FULL MONTHS OF PARTICIPATION	PERCENTAGE
------------------------------	------------

<S>	<C>
Less than 24 months	0%
24 but less than 36 months	50%
36 but less than 48 months	75%
48 months or more	100%

Any participating employee with 5 or more years of service will have a 100% vested percentage in the Company's matching contributions. Also, participants may become fully vested on the date of termination of employment by reasons of death, retirement or disability, or attainment of age 65. Participants may be partially vested under certain conditions in the event of termination of employment or participation in the Plan for any other reason. Non-vested Company contributions forfeited by participants are applied to reduce future Company contributions. Participants' contributions are always 100% vested.

The Board of Directors of the Company reserves the right to terminate, modify, alter or amend the Plan at any time and at its own discretion, provided that no such termination, modification, alteration or amendment shall permit any of the funds established pursuant to the Plan to be used for any purpose other than the exclusive benefit of the participating employees. The right to modify, alter or amend includes the right to change the percentage of the Company's contributions.

Assets allocated to participants who have withdrawn from the Plan as of June 30, 1994 and 1993 amounted to \$4,360,000 and \$2,160,000, respectively. For the purpose of preparing the Plan's Form 5500, assets allocated to participants who have withdrawn from the Plan are recorded as liabilities.

F-8

Becton, Dickinson and Company  
Savings Incentive Plan

Notes to Financial Statements (continued)

3. UNIT VALUES

The number of units and unit values of each Fund at June 30, 1994 and 1993 were as follows:

<TABLE>  
<CAPTION>

	NUMBER OF UNITS/SHARES	UNIT/SHARE VALUE
June 30, 1994:		
<S>	<C>	<C>
Fixed Income Fund	22,320,852	\$ 6.762837

S&P 500 Index Fund	2,368,030	13.222450
Becton, Dickinson and Company Common Stock Fund	7,257,417	9.342406
Becton, Dickinson and Company Preferred Stock Fund	238,675	65.400000
Balanced Fund	1,904,957	1.000000
MidCap Index Fund	929,944	1.000000
June 30, 1993:		
Fixed Income Fund	23,804,485	6.259922
S&P 500 Index Fund	2,136,750	12.978998
Becton, Dickinson and Company Common Stock Fund	7,756,171	8.790533
Becton, Dickinson and Company Preferred Stock Fund	199,054	64.000000

6,345,011 units and 912,406 units of the Company Common Stock Fund were related to Funds C and D, respectively, as of June 30, 1994. As of June 30, 1993, 7,107,437 units and 648,734 units of the Company Common Stock Fund were related to Funds C and D, respectively. In Fund E, 238,675 and 199,054 of the total preferred shares of 961,221 and 988,810 held as of June 30, 1994 and 1993, respectively, were allocated to participant accounts.

#### 4. INCOME TAX STATUS

The Internal Revenue Service has ruled (February 28, 1992) that the Plan qualifies under Section 401(a) and 401(k) of the Internal Revenue Code (IRC) and is, therefore, not subject to tax under present income tax law. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification. The Plan Administrator is not aware of any course of action or series of events that have occurred that might adversely affect the Plan's qualified status.

F-9

Becton, Dickinson and Company  
Savings Incentive Plan

Notes to Financial Statements (continued)

#### 5. RELATED PARTY TRANSACTIONS

During the year ended June 30, 1994, the Plan purchased and distributed 109,950 shares and 150,062 shares, respectively, of the Company's common stock and received \$1,217,634 in dividends from the Company. In addition, the Plan distributed 27,589 shares of the Series B ESOP convertible preferred stock and received \$3,741,081 in dividends from the Company.

#### 6. EMPLOYEE STOCK OWNERSHIP PLAN (ESOP)

The Company maintains an Employee Stock Ownership Plan (ESOP) as part of the Savings Incentive Plan. The ESOP operates to satisfy all or part of the Company's obligation to match 50% of employees' contributions, up to a maximum of 3% of each participant's covered compensation. To accomplish this, the ESOP borrowed \$60,000,000 in a private debt offering and used the proceeds to buy the Company's Series B ESOP convertible preferred stock.

Each share of preferred stock has a guaranteed liquidation value of \$59 per share and is convertible into 1.6 shares of the Company's common stock at a conversion price of \$36.88 per share. The preferred stock pays an annual dividend of \$3.835 per share which will be used by the ESOP, together with Company contributions to repay the ESOP borrowings. Over a 15 year period, the trust will repay the loan; and as the loan is gradually repaid, a portion of the preferred stock will be released and used to match participants' contributions in the Plan. The initial allocation of preferred stock to plan participants began in March 1990. Each year, a pre-determined number of preferred shares will be released and allocated to participants' accounts. If the total value of the preferred shares released (as the ESOP loan is repaid) is not enough to fully match the participants' contributions, the remaining portion of the match will be made to the Company Common Stock Fund (Fund C).

#### 7. DEBT OBLIGATIONS

In connection with the Employee Stock Ownership Plan feature, the Plan issued \$60,000,000 of ESOP notes in a private placement. The notes bear interest at 9.45% and are guaranteed by the Company. The notes, which are due July 1, 2004, require semi-annual interest payments and annual principal payments. The aggregate annual maturities of the debt obligations during the years ended June 30, 1995 to 1999 are as follows: 1995--\$3,029,000; 1996--\$3,330,000; 1997--\$3,660,000; 1998--\$4,023,000; and 1999--\$4,422,000.

F-10

Becton, Dickinson and Company  
Savings Incentive Plan

Item 27a--Schedule of Assets Held for Investment Purposes

June 30, 1994

<TABLE>  
<CAPTION>

IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY AND DESCRIPTION OF INVESTMENT	NUMBER OF UNITS OR SHARES	COST	CONTRACT OR FAIR VALUE
-----			
<S>	<C>	<C>	<C>
STATE STREET BANK & TRUST COMPANY *Becton, Dickinson and Company Common Stock	1,634,649	\$28,686,755	\$66,816,278
STATE STREET BANK & TRUST COMPANY *Becton, Dickinson and Company Series B ESOP Convertible Preferred Stock	961,221	56,727,478	62,863,850
STATE STREET BANK & TRUST COMPANY S&P 500 Flagship Index Fund	462,927	25,872,144	31,132,282
STATE STREET BANK & TRUST COMPANY MidCap Index Fund	55,375	916,464	916,464
NEW YORK LIFE INSURANCE COMPANY GIC #GA/05971, due 6/5/96, at 9.500%		11,244,904	11,244,904
GIC #GA/06487, due 3/3/97, at 6.700%		3,080,400	3,080,400
GIC #GA/06487002, due 9/2/97, at 6.150%		5,235,890	5,235,890
GIC #GA/20038/18D, due 12/30/98, at 5.590%		4,939,063	4,939,063
HARTFORD LIFE INSURANCE COMPANY GIC #GA/9280, due 3/4/96, at 7.030%		3,530,642	3,530,642
GIC #GA/9367, due 6/19/95, at 6.580%		4,985,500	4,985,500
GIC #GA/9409, due 3/20/95, at 5.680%		3,032,200	3,032,200
THE CANADA LIFE ASSURANCE COMPANY GIC #P/45685, due 11/25/97, at 6.900%		4,138,345	4,138,345
PEOPLES SECURITY LIFE INSURANCE COMPANY #BDA00027TR1, due 4/27/98, at 5.380%		5,001,155	5,001,155
#BDA00027TR2, due 10/15/98, at 5.580%		1,991,215	1,991,215
#BDA00027TR3, due 9/15/98, at 5.410%		3,004,215	3,004,215

</TABLE>

\* As Becton, Dickinson and Company is the plan sponsor, these represent party-in-interest transactions.

F-11

Becton, Dickinson and Company  
Savings Incentive Plan

Item 27a--Schedule of Assets Held for Investment Purposes (continued)

June 30, 1994

<TABLE>  
<CAPTION>

IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY AND DESCRIPTION OF INVESTMENT	NUMBER OF UNITS OR SHARES	COST	CONTRACT OR FAIR VALUE
-----			
JOHN HANCOCK MUTUAL LIFE INSURANCE COMPANY <S>	<C>	<C>	<C>
GIC #GA/6357, due 6/25/97, at 5.720%		\$ 2,730,998	\$ 2,730,998
GIC #GA/7039, due 9/3/96, at 5.100%		2,120,126	2,120,126
GIC #GA/7035, due 2/3/97, at 5.350%		2,033,984	2,033,984
GIC #GA/7238, due 11/12/98, at 5.740%		5,205,023	5,205,023
GIC #GA/7433, due 5/1/04, at 6.940%		5,000,919	5,000,919
CONTINENTAL ASSURANCE GROUP GIC #GP/12448, due 5/3/95, at 9.250%		26,553,032	26,553,032
PROVIDENT NATIONAL ASSURANCE COMPANY GIC #627/05483/01A, due 9/28/95, at		2,110,581	2,110,581

4.630%

THE PRUDENTIAL INSURANCE COMPANY OF AMERICA GIC #GA/6681, due 2/27/97, at 9.160%	20,163,161	20,163,161
STATE MUTUAL LIFE ASSURANCE COMPANY OF AMERICA GIC #GA/9188/OA, due 7/21/94, at 6.420%	3,165,503	3,165,503
ALLSTATE LIFE INSURANCE COMPANY GIC #GA/5483, due 7/28/98, at 6.000%	3,106,950	3,106,950
GIC #GA/5537, due 4/01/98, at 5.500%	5,145,752	5,145,752
METROPOLITAN LIFE INSURANCE COMPANY GIC #GA/13669, due 1/15/99, at 5.760%	16,091,694	16,091,694
UNITED OF OMAHA LIFE INSURANCE COMPANY GIC #SDGA/10801, due 5/9/97, at 6.900%	3,011,910	3,011,910
Total investments	258,826,003	308,352,036
Loan receivable from participants (original loan amounts ranging from \$1,000 to \$50,000 bearing interest at rates ranging from 7% to 11.5%)	10,899,746	10,899,746
	<u>\$269,725,749</u>	<u>\$319,251,782</u>

</TABLE>

F-12

Becton, Dickinson and Company  
Savings Incentive Plan

Item 27d--Schedule of Reportable Transactions

Year ended June 30, 1994

<TABLE>  
<CAPTION>

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSETS	TOTAL NUMBER OF PURCHASES OR SALES	AGGREGATE VALUE OF PURCHASES	AGGREGATE VALUE OF SALES	GAIN OR (LOSS)
<S>	<C>	<C>	<C>	<C>	<C>
CATEGORY (III)--SERIES OF TRANSACTIONS IN EXCESS OF 5% Purchases:					
Connecticut Mutual Life Insurance Company GIC #70731	GIC	11	\$ 7,067,996		
Metropolitan Life Insurance Company GIC #GAC/13669	GIC	12	16,091,694		
Provident National Assurance Company GIC #027/04196/02A	GIC	12	6,002,647		
Sales:					
Connecticut Mutual Life Insurance Company GIC #70731	GIC	4		\$24,565,301	
Provident National Assurance Company GIC #027/04196/02A	GIC	3		16,287,661	

There were no category (i), (ii), or (iv) reportable transactions during 1994.

F-13

EXHIBIT INDEX

Exhibit Number	Description	Method of Filing
-----	-----	-----
23	Consent of Independent Auditors	Filed with this report



CONSENT OF INDEPENDENT AUDITORS

We consent to the incorporation by reference in the Registration Statements (Form S-8 Nos. 38-33791 and 33-23055) pertaining to the Becton, Dickinson and Company Savings Incentive Plan and in the related prospectuses of our report dated September 28, 1994, with respect to the financial statements and schedules of the Becton, Dickinson and Company Savings Incentive Plan included in this Annual Report (Form 11-K) for the year ended June 30, 1994.

/s/ Ernst & Young LLP  
ERNST & YOUNG LLP

Hackensack, New Jersey  
December 20, 1994