

SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported) October 7, 1996  
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BECTON, DICKINSON AND COMPANY  
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(Exact name of registrant as specified in its charter)

New Jersey 1-4802 22-0760120  
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(State or other juris- (Commission (IRS Employer Iden-  
diction of incorporation) File Number) tification Number)

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

Registrant's telephone number, including area code (201) 847-6800  
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N/A  
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(Former name or former addresses if changed since last report.)

Item 7. Financial Statements and Exhibits  
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The Registrant is filing herewith the exhibit referenced in the Index  
of Exhibits annexed hereto and made a part hereof.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the  
registrant has duly caused this report to be signed on its behalf by the  
undersigned hereunto duly authorized.

BECTON, DICKINSON AND COMPANY  
(Registrant)

By: /s/ Raymond P. Ohlmuller  
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Raymond P. Ohlmuller  
Vice President and Secretary

Date: October 7, 1996

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INDEX TO EXHIBITS  
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Exhibit  
Number Description of Exhibits  
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12 Calculation of Ratio of Earnings to Fixed Charges

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BECTON, DICKINSON AND COMPANY

CALCULATION OF RATIO OF EARNINGS TO FIXED CHARGES

(All Amounts in Millions Except for  
Ratio of Earnings to Fixed Charges)

<TABLE>  
<CAPTION>

	(Unaudited)	Year Ended September 30,			
	Nine Months Ended				
	June 30, 1996	1995	1994	1993	1992
Earnings: 1991	-----	----	----	----	----
<S> <C>	<C>	<C>	<C>	<C>	<C>
Income Before Income Taxes and Cumulative Effect of Accounting Changes.....	\$272.9	\$349.6	\$296.2	\$222.9	\$269.5
\$267.3					
Undistributed (Earnings)/Losses of Less Than 50%-Owned Companies Carried at Equity.....	-	-	-	0.2	(1.2)
(6.7)					
Net Capitalized Interest.....	3.6	7.2	5.7	3.3	(10.9)
(11.6)					
Fixed Charges.....	57.4	80.5	84.0	90.9	96.0
97.9	-----	-----	-----	-----	-----
Earnings as Adjusted.....	\$333.9	\$437.3	\$385.9	\$317.3	\$353.4
\$346.9	=====	=====	=====	=====	=====
===== Fixed Charges:					
Interest Cost (1).....	\$ 44.8	\$ 64.7	\$ 68.4	\$ 74.9	\$ 81.8
84.4					
Interest Allocable to Rents (2).....	11.5	15.3	15.0	15.5	13.7
13.1					
Amortization of Debt Expense.....	1.1	0.5	0.6	0.5	0.5
0.4	-----	-----	-----	-----	-----
Fixed Charges.....	\$ 57.4	\$ 80.5	\$ 84.0	\$ 90.9	\$ 96.0
97.9	=====	=====	=====	=====	=====
===== Ratio of Earnings to Fixed Charges	5.82	5.43	4.59	3.49	3.68
3.54	=====	=====	=====	=====	=====

</TABLE>

(1) Includes interest expense and interest capitalized in accordance with FASB Statement No. 34.

(2) Represents an appropriate portion of rental expense.