

AUDITED FINANCIAL STATEMENTS AND SCHEDULES

JUNE 30, 1997

CONTENTS

	PAGE

Report of Independent Auditors.....	F-1
FINANCIAL STATEMENTS	
Statements of Net Assets Available for Benefits, with Fund Information as of June 30, 1997 and 1996.....	F-2
Statement of Changes in Net Assets Available for Benefits, with Fund Information for the year ended June 30, 1997.....	F-4
Notes to Financial Statements.....	F-5
SCHEDULES	
Item 27a--Schedule of Assets Held for Investment Purposes as of June 30, 1997.....	F-10
Item 27d--Schedule of Reportable Transactions for the year ended June 30, 1997.....	F-12

REPORT OF INDEPENDENT AUDITORS

Savings Incentive Plan Committee
Becton, Dickinson and Company

We have audited the accompanying statements of net assets available for benefits of the Becton, Dickinson and Company Savings Incentive Plan as of June 30, 1997 and 1996, and the related statement of changes in net assets available for benefits for the year ended June 30, 1997. 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 benefits of the Plan at June 30, 1997 and 1996, and the changes in its net assets available for benefits for the year ended June 30, 1997, in conformity with generally accepted accounting principles.

Our audits were performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying supplemental schedule of assets held for investment purposes as of June 30, 1997, and schedule of 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 fund information in the statements of net assets available for benefits and the statement of changes in net assets available for benefits is presented for purposes of additional analysis rather than to present the net assets available for benefits and changes in net assets available for benefits of each fund. The supplemental schedules and fund information have been subjected to the auditing procedures applied in our audits of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

/s/ Ernst & Young LLP

Ernst & Young LLP

Hackensack, New Jersey
November 11, 1997

F-1

BECTON, DICKINSON AND COMPANY
SAVINGS INCENTIVE PLAN

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS, WITH FUND INFORMATION

JUNE 30, 1997

<TABLE>
<CAPTION>

FUND INFORMATION

ASSETS

Investments at fair value:

Becton, Dickinson and Company Common Stock (3,386,028 shares, cost--\$36,183,085).....	\$135,843,027	\$ 21,347
\$135,864,374		
Becton, Dickinson and Company Series B ESOP Convertible Preferred Stock (903,868 shares, cost--\$53,328,196) (Note 6).....		116,056,616
116,056,616		
State Street Bank and Trust Company S&P 500 Flagship Index Fund (542,662 units, cost--\$35,944,467).....	\$58,008,963	
58,008,963		
State Street Bank and Trust Company MidCap Index Fund (457,488 units, cost--\$9,248,901)...		\$11,269,295
11,269,295		
Barclays Global Investors Commingled Fund (840,970 units, cost--\$9,753,823)...		\$11,952,505
11,952,505		
Investment Contracts at contract value (equivalent to cost):		
Allstate Life Insurance Company..	\$ 18,602,822	
18,602,822		
Caisse des Depots CDC.....	2,730,000	
2,730,000		
The Canada Life Assurance Company..	4,134,645	
4,134,645		
Hartford Life Insurance Company..	5,676,784	
5,676,784		
John Hancock Mutual Life Insurance Company.....	21,820,826	
21,820,826		
Metropolitan Life Insurance Company..	21,865,380	
21,865,380		
New York Life Insurance Company..	13,174,886	
13,174,886		
Provident Life and Accident.....	18,769,385	
18,769,385		
Providian Capital Management.....	24,587,578	
24,587,578		
The Prudential Insurance Company of America.....	4,513,191	
4,513,191		
Security Life of Denver Insurance Company.....	5,459,156	
5,459,156		
Trans America Life & Annuity Company..	2,091,366	
2,091,366		
United of Omaha Life Insurance Company.....	3,011,737	
3,011,737		

Total investments..	146,437,756	58,008,963	135,843,027	116,077,963	11,952,505	11,269,295	
479,589,509							
Receivables:							
Interest.....	762,828		2,042	5,160	94		
770,124							
Participants'		23,475	72,590		31,511	38,472	
contributions.....							
166,048							
Employer				3,906,674			
contributions.....							
3,906,674							
Loan repayments....	(19,959)	10,806	23,199		5,345	5,787	
25,178							
Loans receivable							
from participants							
(Note 2).....							\$12,023,496
12,023,496							
Cash and cash							
equivalents.....	4,967,911		959,059	1,915,520	109,970		
7,952,460							
-----	-----	-----	-----	-----	-----	-----	-----
Total assets.....	152,148,536	58,043,244	136,899,917	121,905,317	12,099,425	11,313,554	12,023,496
504,433,489							
LIABILITIES							
Accrued interest							
payable.....				2,147,370			
2,147,370							
Debt obligations							
(Notes 6 and 7).....				45,446,973			
45,446,973							
Investment							
management fees							
payable.....	60,812	7,133	10,600			3,532	
82,077							
Other.....	763,301	(65,657)	211,315		(29,631)	(571,730)	
307,598							
-----	-----	-----	-----	-----	-----	-----	-----
Total liabilities..	824,113	(58,524)	221,915	47,594,343	(29,631)	(568,198)	
47,984,018							
-----	-----	-----	-----	-----	-----	-----	-----
Net assets available							
for benefits.....	\$151,324,423	\$58,101,768	\$136,678,002	\$ 74,310,974	\$12,129,056	\$11,881,752	\$12,023,496
\$456,449,471							
=====	=====	=====	=====	=====	=====	=====	=====

</TABLE>

See accompanying notes.

F-3

BECTON, DICKINSON AND COMPANY
SAVINGS INCENTIVE PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS, WITH FUND
INFORMATION

YEAR ENDED JUNE 30, 1997

<TABLE>
<CAPTION>

TOTAL	FUND INFORMATION						
	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 RECEIVABLE ACCOUNT
<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
Additions:							
Participants'							
contributions... \$	12,220,515	6,607,415	5,545,598		1,983,407	2,605,784	\$
28,962,719							
Rollover							
contributions... \$	1,561,974	524,368	295,382		251,017	313,850	
2,946,591							
Company							
contributions... \$			194,980	4,295,032			

4,490,012								
Loan repayments..	2,081,496	1,106,302	2,136,339		225,812	321,047	\$ (5,870,996)	
--								
Interest income..	9,578,534	472	33,585	30,038	30,429	92	997,299	
10,670,449								
Dividends.....			1,716,907	3,399,857				
5,116,764								
Transfers between funds.....	(3,087,657)	1,457,424	1,206,963	(138,332)	1,364,673	(803,071)		
--								

	22,354,862	9,695,981	11,129,754	7,586,595	3,855,338	2,437,702	(4,873,697)	
52,186,535								
Deductions:								
Distributions to participants....	15,778,456	5,245,615	9,320,911	3,616,332	743,302	891,176	497,065	
36,092,857								
Forfeitures.....			94,153	144,189				
238,342								
Loan withdrawals.	2,247,821	1,135,510	2,075,624	241,205	215,033	261,407	(6,176,600)	
--								
Interest expense.				3,948,872				
3,948,872								
Administrative expenses.....	185,018	49,495	40,253		29,587	22,889		
327,242								

	18,211,295	6,430,620	11,530,941	7,950,598	987,922	1,175,472	(5,679,535)	
40,607,313								
Net appreciation in fair value of investments.....		20,364,401	33,449,612	29,837,348	3,067,928	2,960,495		
89,679,784								

Net increase.....	4,143,567	23,629,762	33,048,425	29,473,345	5,935,344	4,222,725	805,838	
101,259,006								
Net assets available for benefits at beginning of year.....	151,324,423	58,101,768	136,678,002	74,310,974	12,129,056	11,881,752	12,023,496	
456,449,471								

Net assets available for benefits at end of year (Note 3).	\$155,467,990	\$81,731,530	\$169,726,427	\$103,784,319	\$18,064,400	\$16,104,477	\$12,829,334	
\$557,708,477								
=====								

</TABLE>

See accompanying notes.

F-4

BECTON, DICKINSON AND COMPANY
SAVINGS INCENTIVE PLAN

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1997

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 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 marketable equity securities 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 320% of the fair value of the Becton, Dickinson and Company Common Stock, whichever is higher. The underlying investments in the Fixed Income Fund are contracts with insurance companies which are fully benefit responsive and valued at contract value. Contract value represents contributions made, plus interest at the contract rate and transfers, less distributions. Interests in commingled trust funds and mutual funds are valued at the redemption price established by the trustee or investment manager of the respective fund. Participant loans are valued at

unpaid principal balances with maturities ranging from one to four and one-half years for ordinary loans and twenty years for primary residence loans. 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. Investment management fees, brokerage fees, commissions, stock transfer taxes, and other expenses related to each investment fund are paid out of the respective fund. Becton Dickinson pays trustee fees and other administrative expenses directly from corporate funds. All ESOP fees are paid by Becton Dickinson.

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

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") are eligible for participation in the Plan on the first enrollment date coincident with or next following the date on which the employee commences employment with the Company.

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. Pre-tax contributions are subject to an annual limitation of \$9,500 for 1997, which may be increased annually based on the Consumer Price Index.

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.

F-5

BECTON, DICKINSON AND COMPANY SAVINGS INCENTIVE PLAN

NOTES TO FINANCIAL STATEMENTS-- (CONTINUED)

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: A fixed income fund with the full principal amount of employee contributions guaranteed by the Company.

S&P 500 Index Fund: 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: A fund which is comprised entirely of the Company's common stock.

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

MidCap Index Fund: A diversified portfolio of common stocks and securities convertible into common stock that make up the S&P MidCap 400 Stock Index. These stocks represent companies whose total market values are generally below those of the stocks in the S&P 500 Index. The fund seeks greater capital appreciation than the S&P 500 Index Fund, but with greater volatility.

Employee contributions are invested, at the option of the employee, in the Fixed Income, the S&P 500 Index, the Becton, Dickinson and Company Common Stock, the Balanced and the MidCap Index Funds in any combination of 1%, with a maximum of 100% (50% prior to August 1, 1996) of the employee's contribution being contributed to the Becton, Dickinson and Company Common Stock Fund.

The assets of the Fixed Income Fund 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. The weighted average yield for the investment contracts is 6.42% and 6.33% at June 30, 1997 and 1996, respectively. The crediting interest rates range from 5.28% to 7.27% at June 30, 1997 and 4.95% to 8.96% at June 30, 1996. Crediting interest rates are determined based on the balance and duration of the contract, with certain contracts subject to quarterly rate resets based on market indices. There are no minimum crediting interest rates or limitations on guarantees under the terms of the contracts. No valuation reserves have been established to adjust contract amounts. The fair value of the investment contracts recorded at contract value is approximately \$150,405,000 at June 30, 1997.

State Street Bank & Trust Company ("State Street Bank") 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. Barclays Global Investors 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

F-6

BECTON, DICKINSON AND COMPANY
SAVINGS INCENTIVE PLAN

NOTES TO FINANCIAL STATEMENTS-- (CONTINUED)

contributions and Fund D for employee contributions. Funds C and D have been combined into one investment fund, referred to as the Becton, Dickinson and Company Common Stock Fund, for financial statement purposes.

Any portion of the Funds, pending permanent investment or distribution, may be held on a short-term basis in cash or cash equivalents.

The Company implemented an Employee Stock Ownership Plan (ESOP) whereby the Becton, Dickinson and Company Preferred Stock Fund 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 each payroll date. 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 canceled and deemed a distribution under the Plan.

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%

</TABLE>

Any participating employee with 5 or more years of service regardless of months of participation 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.

Amounts allocated to withdrawn participants which have not yet been distributed from the Plan as of June 30, 1997 and 1996 amounted to \$5,562,000 and \$3,486,000, respectively. For the purpose of preparing the Plan's Form 5500 such amounts are recorded as liabilities.

F-7

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, 1997 and 1996 were as follows:

<TABLE>
<CAPTION>

	NUMBER OF UNITS/SHARES	UNIT/SHARE VALUE
<S>	<C>	<C>
June 30, 1997:		
Fixed Income Fund.....	19,243,372	\$ 8.079041
S&P 500 Index Fund.....	2,914,202	28.045943
Becton, Dickinson and Company Common Stock Fund..	7,275,641	23.328037
Becton, Dickinson and Company Preferred Stock Fund.....	351,199	162.000000
Balanced Fund.....	10,277,335	1.757693
MidCap Index Fund.....	8,748,582	1.840810
June 30, 1996:		
Fixed Income Fund.....	19,905,658	\$ 7.602081
S&P 500 Index Fund.....	2,796,585	20.775974
Becton, Dickinson and Company Common Stock Fund..	7,460,018	18.321405
Becton, Dickinson and Company Preferred Stock Fund.....	317,458	128.400000
Balanced Fund.....	8,516,878	1.424120
MidCap Index Fund.....	7,955,621	1.493504

</TABLE>

5,207,371 units and 2,068,270 units of the Company Common Stock Fund were allocated to participant accounts in Funds C and D, respectively, as of June 30, 1997. As of June 30, 1996, 5,764,712 units and 1,695,306 units of the Company Common Stock Fund were allocated to participant accounts in Funds C and D, respectively. In the Becton, Dickinson and Company Preferred Stock Fund, 351,199 and 317,458 of the total preferred shares of 873,698 and 903,868 held as of June 30, 1997 and 1996, respectively, were allocated to participant accounts.

4. INCOME TAX STATUS

The Internal Revenue Service has ruled (December 30, 1994) 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.

5. RELATED PARTY TRANSACTIONS

During the year ended June 30, 1997, the Plan purchased and distributed 231,184 shares and 258,281 shares, respectively, of the Company's common stock and recorded \$1,716,907 in dividends on the common stock from the Company. In addition, the Plan distributed 30,170 shares of the Series B ESOP convertible preferred stock of the Company and recorded \$3,399,857 in dividends on the preferred stock 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.

F-8

BECTON, DICKINSON AND COMPANY
SAVINGS INCENTIVE PLAN

NOTES TO FINANCIAL STATEMENTS--(CONTINUED)

Each share of preferred stock has a guaranteed liquidation value of \$59 per share and is convertible into 3.2 shares of the Company's common stock at a conversion price of \$18.44 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. The allocated and unallocated shares at cost and market at June 30 were as follows:

<TABLE>
<CAPTION>

	JUNE 30, 1997		JUNE 30, 1996	
	ALLOCATED	UNALLOCATED	ALLOCATED	UNALLOCATED
<S>	<C>	<C>	<C>	<C>
Becton, Dickinson and Company Series B ESOP Convertible Preferred Stock:				
Number of shares.....	351,199	522,499	317,458	586,410
Cost.....	\$20,720,725	\$30,827,416	\$18,730,016	\$34,598,180
Market.....	56,894,228	84,644,822	40,761,595	75,295,021

</TABLE>

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 available to be allocated to participants' accounts. If the total value of the preferred shares released (as the ESOP loan is repaid) is not sufficient 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, 1998 to 2002 are as follows: 1998--\$4,023,000; 1999--\$4,422,000; 2000--\$4,861,000; 2001--\$5,343,000 and 2002--\$5,873,000.

8. SUBSEQUENT EVENT

On September 23, 1997, the Board of Directors of Becton, Dickinson and Company passed a resolution to amend the Plan effective January 1, 1998, to increase, from 16% to 20%, the percentage of total pay that may be contributed by employees.

F-9

BECTON, DICKINSON AND COMPANY
SAVINGS INCENTIVE PLAN

ITEM 27A--SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

JUNE 30, 1997

<TABLE>
<CAPTION>

IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY AND DESCRIPTION OF INVESTMENT	NUMBER	COST	CONTRACT
	OF UNITS OR SHARES		OR FAIR VALUE
<S>	<C>	<C>	<C>
STATE STREET BANK & TRUST COMPANY *Becton, Dickinson and Company Common Stock.....	3,358,931	\$ 40,165,998	\$170,045,863
STATE STREET BANK & TRUST COMPANY *Becton, Dickinson and Company Series B ESOP Convertible Preferred Stock.....	873,698	51,548,141	141,539,050
STATE STREET BANK & TRUST COMPANY S&P 500 Flagship Index Fund.....	561,403	41,764,079	80,850,400

STATE STREET BANK & TRUST COMPANY			
MidCap Index Fund.....	524,824	11,520,994	15,939,941
BARCLAYS GLOBAL INVESTORS			
Commingled Fund.....	987,486	12,315,395	17,295,264
ALLSTATE LIFE INSURANCE COMPANY			
GIC #GA/5483A, due 7/28/98, at 5.85%.....		3,685,169	3,685,169
GIC #GA/5537A, due 4/1/98, at 5.35%.....		3,013,773	3,013,773
GIC #GA/5506A, due 9/16/98, at 5.73%.....		3,526,408	3,526,408
GIC #GA/31028, due 2/15/02, at 6.06%.....		6,422,995	6,422,995
CAISSE DES DEPOTS			
BR-239-01, due 5/31/00, at 6.08%.....		1,872,027	1,872,027
THE CANADA LIFE ASSURANCE COMPANY			
GIC #P/45685, due 11/25/97, at 6.75%.....		4,136,125	4,136,125
HARTFORD LIFE INSURANCE COMPANY			
GIC #GA/10120, due 8/2/99, at 7.27%.....		6,089,486	6,089,486
JOHN HANCOCK MUTUAL LIFE INSURANCE COMPANY			
GIC #GA/7238, due 11/12/98, at 5.59%.....		6,141,723	6,141,723
GIC #GA/7433, due 5/1/04, at 7.01%.....		14,284,563	14,284,563
METROPOLITAN LIFE INSURANCE COMPANY			
GIC #GA/13669, due 2/15/99, at 5.61%.....		12,063,270	12,063,270
GIC #GA/13817, due 1/2/01, at 6.55%.....		11,128,193	11,128,193
NEW YORK LIFE INSURANCE COMPANY			
GIC #GA/06487002, due 9/2/97, at 6.00%.....		5,225,206	5,225,206
GIC #GA/20038/18D, due 9/30/98, at 5.28%...		2,501,143	2,501,143
PROVIDENT LIFE AND ACCIDENT			
GIC #630/05752, due 7/2/01, at 7.16%.....		17,006,989	17,006,989
PROVIDIAN CAPITAL MANAGEMENT			
#BDA00027TR1, due 6/15/04, at 6.97%.....		24,541,124	24,541,124
SECURITY LIFE OF DENVER INSURANCE COMPANY			
GIC #FR108, due 9/28/97, at 5.96%.....		5,773,721	5,773,721
STATE STREET BANK AND TRUST			
GIC #96034, due 12/31/00, at 5.26%.....		16,593,121	16,593,121

F-10

BECTON, DICKINSON AND COMPANY
SAVINGS INCENTIVE PLAN

ITEM 27A--SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES--(CONTINUED)

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>
TRANS AMERICA LIFE INSURANCE AND ANNUITY COMPANY			
GIC #76572, due 11/15/04, at 6.11%.....		\$ 5,098,926	\$ 5,098,926
Total investments.....		306,418,569	574,774,480
Loans receivable from participants (original loan amounts ranging from \$1,000 to \$50,000 bearing interest at rates ranging from 7% to 11.5%).....		12,829,334	12,829,334
		\$319,247,903	\$587,603,814

</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 27D--SCHEDULE OF REPORTABLE TRANSACTIONS

YEAR ENDED JUNE 30, 1997

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSETS	TOTAL	AGGREGATE	AGGREGATE	GAIN
		NUMBER OF PURCHASES OR SALES	VALUE OF PURCHASES	VALUE OF SALES	OR (LOSS)
<S>	<C>	<C>	<C>	<C>	<C>
CATEGORY (III)--SERIES OF					

TRANSACTIONS IN EXCESS OF 5%

Purchases:

State Street Bank and Trust
Company

GIC #96034.....	GIC	6	\$20,685,259
-----------------	-----	---	--------------

Sales:

State Street Bank and Trust
Company

GIC #96034.....	GIC	1	\$4,092,138
-----------------	-----	---	-------------

</TABLE>

- - - - -

There were no category (i), (ii), or (iv) reportable transactions during 1997.

F-12

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

/s/ Gerald Caporicci

GERALD CAPORICCI
MEMBER, SAVINGS INCENTIVE PLAN
COMMITTEE

Date: December 18, 1997

EXHIBIT INDEX

<TABLE>

<CAPTION>

EXHIBIT

NUMBER

DESCRIPTION

METHOD OF FILING

- - - - -

<S>	<C>	<C>
23	Consent of Independent Auditors	Filed with this report

</TABLE>

CONSENT OF INDEPENDENT AUDITORS

We consent to the incorporation by reference in the Registration Statements (Form S-8 Nos. 33-33791 and 33-32055) pertaining to the Becton, Dickinson and Company Savings Incentive Plan and in the related prospectuses of our report dated November 11, 1997, 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, 1997.

/s/ Ernst & Young LLP

Ernst & Young LLP

Hackensack, New Jersey
December 16, 1997