Fletcher seems to imply that the "loving thing," based on his pragmatic calculus, would be for the mother to kill her baby. Immanuel Kant would say that one must always do the right thing at the first instance. It should always be wrong for a mother to kill her own baby. The mother should act to save the child and then take her chances with the consequences. One can never know the future with certainty. Perhaps it is inevitable that the Indians will find the settlers regardless of whether the baby cries. Perhaps the settlers will have sufficient might to protect themselves against an Indian attack. Perhaps the report that Indians always kill settlers is incorrect. The mother must make a moral decision in the present. Can she make the decision to kill her child based on mere speculation that more people might die? Kant would say that the baby should never be viewed merely as a means to an end.

Cost Benefit Analysis (CBA): This method of comparing values is based on economics. It suggests that a good decision-maker enumerates the advantages and disadvantages of any given action before deciding which is best. The decision is made based on an accountant's ledger sheet comparison of costs and benefits.

Most historical accounts say that cost benefit analysis was first proposed by the French economist Jules Dupuit in an 1844 paper titled "On the Measurement of the Utility of Public Works."

Dupuit's paper compares the costs and benefits of building a bridge, where all elements of the decision were to be converted to monetary terms. Modern approaches to CBA retain the balance sheet approach, but a conscious effort is made to factor in both the monetary and nonmonetary considerations.

When considering the benefits of an action, one must consider direct benefits, indirect benefits, and intangible benefits. If you are deciding whether to buy a car, direct benefits might be the saving of time in getting to work or school without having to walk, take the bus, or wait for a ride from a parent. An indirect benefit might be that your parent won't have to take time away from her work schedule to provide transportation for you. Intangible benefits might include the new friendships or dating experiences that could be made possible if you had your own vehicle.

The costs of an action include the direct costs, opportunity costs, and externalities. Direct costs involve the immediate expenditure of resources required by an action. In the case of buying a car, the direct costs would include the monthly car payment, the cost of insurance, the cost of gasoline, and the expense of maintenance.

Opportunity costs refer to the other benefits that are given up by the choice to take the action in question. The question is not simply how much your car will cost, but also what other things you could have purchased with the money you are spending for the car. You might be spending money that could otherwise be used to pay for your college education or for a new computer system.