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Acquisitions	12 Months Ended
	Dec. 31, 2017
Business Combinations [Abstract]	
Acquisitions	Acquisitions Kemper Valve & Fittings Corp. On December 15, 2016, we acquired 100 percent of the equity in privately held Kemper Valve & Fittings Corp. (Kemper). Kemper is headquartered in Island Lake, Illinois and designs, manufactures, sells, and services high pressure flow iron to the well service segment of the Oil & Gas industry. This acquisition provides Caterpillar with a new product offering which complements its existing products in the Oil & Gas industry. The purchase price, net of \$12 million of acquired cash, consisted of \$92 million paid at closing, \$1 million paid in 2017, and \$8 million payable in 2018. In addition, there is contingent consideration with a fair value of \$38 million as of the acquisition date which is comprised of two components: 1) our expected use of a charitable contribution carry forward for U.S. tax purposes acquired from Kemper which has an estimated maximum payment of \$20 million and 2) a specified industry performance index price target during the period from January 1, 2017 to December 31, 2021 which is capped at \$20 million per year. The contingent consideration is being remeasured each reporting period at its estimated fair value with any adjustment included in Other operating (income) expenses in Statement 1. The transaction was financed with available cash. Tangible assets as of the acquisition date were \$147 million, recorded at their fair values, and included cash of \$12 million, receivables of \$7 million, short term investments of \$3 million, net deferred tax assets of \$21 million, inventories of \$63 million, and property, plant and equipment of \$41 million. Finite-lived intangible assets acquired of \$8 million included customer relationships, developed technology and trade names. The finite lived intangible assets are being amortized on a straight-line basis over an amortization period of 10 years. Liabilities assumed as of the acquisition date were \$6 million, which represented their fair values. Goodwill of \$1 million, non-deductible for income tax purposes, represented the excess of the consideration transferred over the net assets recognized and represented the estimated future economic benefits arising from other assets acquired that could not be individually identified and separately recognized. The results of the acquired business for the period from the acquisition date are included in the accompanying consolidated financial statements and reported in the Energy & Transportation segment in Note 23. Assuming this transaction had been made at the beginning of any period presented, the consolidated pro forma results would not be materially different from reported results. RDS Manufacturing, Inc. In December 2015, we acquired 100 percent of the stock of RDS Manufacturing, Inc. (RDS). RDS, located in Broken Arrow, Oklahoma, is a privately owned manufacturer of highly engineered turbomachinery parts, primarily for the turbine engine and aerospace markets. The acquisition of RDS is expected to help grow our turbine business and deepen our manufacturing expertise. The purchase price, net of \$1 million of acquired cash and \$5 million of trade receivables due from Caterpillar, was approximately \$85 million. We paid \$74 million at closing with an additional \$11 million paid in December 2017. The transaction was financed with available cash. Tangible assets acquired of \$28 million, recorded at their fair values, were primarily inventories of \$12 million and property, plant and equipment of \$16 million. Liabilities assumed as of the acquisition date were \$2 million, which represented their fair values. Goodwill of \$59 million, substantially all of which is deductible for income tax purposes, represented the excess of the consideration transferred over the net assets recognized and represented the estimated future economic benefits arising from other assets acquired that could not be individually identified and separately recognized. Factors that contributed to a purchase price resulting in the recognition of goodwill include RDS's strategic fit into our manufacturing and product

portfolio and the acquired assembled workforce. The results of the acquired business for the period from the acquisition date are included in the accompanying consolidated financial statements and are reported in the Energy & Transportation segment. Assuming this transaction had been made at the beginning of any period presented, the consolidated pro forma results would not be materially different from reported results.

Rail Product Solutions, Inc.

In October 2015, we acquired 100 percent of the stock in privately owned Rail Product Solutions, Inc. (RPS) from Amsted Rail Company, Inc. RPS is a leading North American provider of mission critical track fastening products and integrated fastening systems. The acquisition of RPS expands our portfolio of track related products and allows us to provide more comprehensive solutions to our customers. The purchase price was \$165 million.

The transaction was financed with available cash. Tangible assets acquired of \$41 million, recorded at their fair values, were primarily receivables of \$9 million, inventories of \$6 million, property, plant and equipment of \$17 million and an investment in an unconsolidated affiliated company of \$9 million. Finite-lived intangible assets acquired of \$82 million were primarily customer relationships and are being amortized on a straight-line basis over a weighted average period of approximately 15 years. Liabilities assumed as of the acquisition date were \$11 million, which represented their fair values. Goodwill of \$53 million, substantially all of which is deductible for income tax purposes, represented the excess of the consideration transferred over the net assets recognized and represented the estimated future economic benefits arising from other assets acquired that could not be individually identified and separately recognized. Factors that contributed to a purchase price resulting in the recognition of goodwill include RPS's strategic fit into our product and services portfolio and the acquired assembled workforce. The results of the acquired business for the period from the acquisition date are included in the accompanying consolidated financial statements and are reported in the Energy & Transportation segment. Assuming this transaction had been made at the beginning of any period presented, the consolidated pro forma results would not be materially different from reported results.