

The title of this morning's sermon is, *"First Sit down and Count the Cost."*

On Sunday mornings we're working our way through Luke's gospel verse by verse and we find ourselves at chapter 14, verse 28-35.

Please stand with me for the reading of God's Word...

Luke 14:28 "Suppose one of you wants to build a tower. Won't you first sit down and estimate the cost to see if you have enough money to complete it? **29** For if you lay the foundation and are not able to finish it, everyone who sees it will ridicule you, **30** saying, 'This person began to build and wasn't able to finish.' **31** "Or suppose a king is about to go to war against another king. Won't he first sit down and consider whether he is able with ten thousand men to oppose the one coming against him with twenty thousand? **32** If he is not able, he will send a delegation while the other is still a long way off and will ask for terms of peace. **33** In the same way, those of you who do not give up everything you have cannot be my disciples. **34** "Salt is good, but if it loses its saltiness, how can it be made salty again? **35** It is fit neither for the soil nor for the manure pile; it is thrown out. "Whoever has ears to hear, let them hear."

You may be seated. Let's pray.

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Let me begin by inviting you to consider the duality of the Gospel...

Gospel means "Good News" and there's much good news:

- Jesus takes the punishment our sins deserve
- We're given the very righteousness of Christ
- We will spend eternity in heaven with the Lord
- We don't have to spend eternity in hell. I've heard people say, "Don't tell people about hell, because that's the bad news." I don't think it's bad news to learn that you don't have to go to hell. To me, that's great news.

There is all this good news, but there's also a cost associated with it, or associated with being Christ's disciple. We've been reading about it the last few weeks in verses 26 and 27...

Luke 14:26 "If anyone comes to me and does not hate father and mother, wife and children, brothers and sisters—yes, even their own life—such a person cannot be my disciple. **27** And whoever does not carry their cross and follow me cannot be my disciple.

Following Christ can be hard! There's a cost.

You might remember a few weeks ago we looked at **Matthew 7:14**. Jesus said...

Matthew 7:14 For the gate is narrow and THE WAY IS HARD THAT LEADS TO LIFE, and those who find it are few.

Jesus himself said following Him is hard.¹

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So guess what can happen?

- People can start following Christ...but then stop.
- They begin...but don't finish.

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Briefly turn a few chapters to the left to **Luke 8**. There are four soils in the parable of the sower.

If you are anything like me, when you think of this parable you think of three bad soils and one good soil. That's true, but it's also true that three of the soils started off well, and two of them stopped...leaving only one good soil.

Look at verse 6...

Luke 8:6 And some fell on the rock, and as IT GREW UP, it withered away, because it had no moisture. **7** And some fell among thorns, and the thorns GREW UP WITH IT (grew up with the plants, meaning the seed started growing) and choked it.

Skip to **verse 13** for Jesus's interpretation of these two soils...

Luke 8:13 And the ones on the rock are those who, when they hear the word, receive it with joy. But these have no root; they believe for a while, and in time of testing FALL AWAY.

Notice it says **they believe for a while**, which is to say they began, but didn't finish.

If you write in your Bible, circle the words fall away and write, "apostasy." We'll talk more about this later.

Luke 8:14 And as for what fell among the thorns, they are those who hear, but as they go on their way they are choked by the cares and riches and pleasures of life, and their fruit does not mature.

These grow up enough the thorns choke them, which is to say also begin, but don't finish.

Two of the three soils start and stop, which Jesus wants to prevent, and this brings us to lesson one...

Lesson One: Jesus wants people to first sit down and count the cost so (part one) unbelievers don't start and then stop.

Turn back to **Luke 14:28**.

Jesus wants to prevent unbelievers from starting and stopping, so he preached this morning's following verses. Look at **verse 28**...

Luke 14:28 For which of you, desiring to build a tower, does not FIRST SIT DOWN AND COUNT THE COST, whether he has enough to complete it?

This introduces an interesting balance...

On one hand we have **2 Corinthians 6:2**, quoting **Isaiah 49:8**, which says...

Now is the day of salvation.

This sounds like people should make a decision TODAY!

But in these verses Jesus tries to prevent people from making a hasty decision by telling them to first count the cost.

How do we explain this?

I think the balance is:

- Press people to make a decision, but make sure they understand what's involved.
- Tell people to repent and turn to Christ, but encourage them to count the cost.

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And Jesus uses two metaphors to illustrate this: building a tower and going to war.

Let's consider the first one about building a tower...

I don't think we see this much in our day, because of the financing people receive for building projects. What typically happens is people build something and it ends up being much more expensive than they initially thought, but it seems like at least it gets built.

But in Jesus's day people couldn't go to the bank and get a big loan, so if they ran out of money the building would stop...even if they were right in the middle of building.

To prevent this, people should first sit down, take out their pencil and paper, and do all the math to see if they have enough if to complete the project.

If they don't, they could end up with a building that is half completed and then look what happens...

Luke 14:29 Otherwise, when he has laid a foundation and is not able to finish, all who see it begin to mock him, 30 saying, 'This man began to build and was not able to finish.'

If you started a building but didn't finish, you're going to look silly and people are even going to mock you. They know you ran out of money because you didn't plan well enough.

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We know Jesus isn't really trying to give us construction advice, or in other words, we know these illustrations, just like all of Jesus's teachings, use physical examples to teach spiritual truths.

So what spiritual truth is Jesus trying to teach?

First, and most obviously, he is trying to discourage people from starting to follow him but then stopping later.

Second, toward the end of **verse 29** notice it says **all who see it begin to mock him**.

Jesus knows how bad it looks to start following him and then stop. Picture people who:

- Talk about their relationships with Christ
- Tell others that they should repent and put their faith Christ
- Tell people they're sinners who need Christ as Savior
- Maybe even criticize other people's religion if it isn't Christianity

But then...

They stop following Christ. How does that look?

It looks bad and people might mock them. They might say things like...

"You said you are a Christian. You are supposedly thankful that Jesus died for you, but now you say you're not a Christian anymore? It would've been better if you never claimed to be a Christian in the first place than to have made that claim and stopped following Him."

So Jesus warns...

"If you start and then stop, people might mock you."

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But this pales in comparison to the next situation...

Luke 14:31 Or what king, going out to encounter another king in war, will not sit down first and deliberate whether he is able with ten thousand to meet him who comes against him with twenty thousand?

If kings are wise, and they go to battle, they first sit down and determine whether they have enough soldiers to win the fight. If they don't, they go to battle and lose. Many of their soldiers are killed, their cities could be plundered, and their nation could be conquered.

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But kings don't always know the size of the enemy army...until that army is heading toward them.

At that point if the king looks at the approaching army and recognizes he does not have enough soldiers to win, then look what he does...

Luke 14:32 And if not, while the other is yet a great way off, he sends a delegation and asks for terms of peace.

The King tries to make **peace** with the opposing king.

He also tries to do this as early as possible: notice the words **while the other is yet a great way off**.

The king seeking peace doesn't want the other king to get very far and be angry about the long trip he just took with his army. The earlier the other king seeks peace the better chance the approaching king will give him favorable terms.

But if the opposing king makes it very far, he might say, "No, you wanted to go to battle and I came all this way, so we are going to fight."

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The spiritual application from both of these parables is that it is best to figure out as early as possible whether we really want to follow Christ.

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The next lesson...

Lesson One: Jesus wants people to first sit down and count the cost so (part two) believers persevere.

There are two sides to Jesus's teaching:

1. He is discouraging unbelievers from following him so they will not start and then stop.
2. But He is also encouraging believers to follow Him so we persevere.

As much as these illustrations are intended to let unbelievers know what is involved in following Jesus so that they don't try to, they are also intended to let believers know what is involved in following Jesus, so that we don't end up falling away.

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Expectations shape experiences.

When you know the cost involved in following Christ, there's a better chance of persevering.

That's why both illustrations involve foresight, or looking ahead:

- Jesus wants us to have the foresight to NOT be like the failed tower-builder.
- Instead, he wants us to have the foresight of the king who knows ahead of time not to go to battle, but to seek terms of peace instead.

It's like Jesus says, "I don't want you to start and then stop, so think about what's involved so you can persevere."

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Look at **verse 33**...

Luke 14:33 So therefore, any one of you who does not renounce all that he has cannot be my disciple.

The word **therefore** always causes us to look back at what was just said. The idea is those who are not willing to count the cost as Jesus said in the previous verses will not be willing to renounce all that they have as Jesus says in this verse.

The Greek word for renounce is [apotassō](#) (pr: ah-puh-toss-oh), which means “bid farewell.”

Here’s one example of its use...

Luke 9:61 Another said, “I will follow you, Lord, but let me first say farewell ([apotassō](#)) to those at my home.”

The context is counting the cost and Jesus says, “Figure out ahead of time if there’s anything you would not be willing to bid farewell to for me.”

The Rich Young Ruler is a good example of what it looks like when someone is not willing to bid farewell to everything for Christ.

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Now Jesus is about to make what looks like an abrupt change in his teaching. He moves from talking about counting the cost to talking about salt. Although these seem unrelated, we will see in a moment that they fit together. Look at **verse 34**...

Luke 14:34 “Salt is good, but if salt has lost its taste, how shall its saltiness be restored? **35** It is of no use either for the soil or for the manure pile. It is thrown away. He who has ears to hear, let him hear.”

It sounds like Jesus is talking primarily about salt, but then he says **he who has ears to hear, let him hear**, which means he is talking to everyone who has ears...not just those interested in learning about salt.

This is similar to Jesus’s words in the sermon on the Mount...

Matthew 5:13 “**YOU ARE THE SALT OF THE EARTH**, but if salt has lost its taste, how shall its saltiness be restored? It is no longer good for anything except to be thrown out and trampled under people's feet.

Jesus says we are salt...and this brings us to lesson three...

Lesson Two: Christians share similarities with salt.

Salt used to be one of the most useful commodities on earth. It was far more important in Jesus’s day than in our technologically advanced day of electricity and refrigeration. Salt was so useful it was traded ounce-for-ounce with gold, which reveals one of its other uses: serving as currency. People were paid in salt (solarium argentum). This is where we get our English word salary and the phrase “worth his salt.”ⁱⁱ

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Let me help you understand what salt was like in Jesus’s day, so you can understand why Jesus compared us with salt...

First, and most notably, salt provided flavor in a day when there was less seasoning and food was blander.

Like salt seasons food, Christians season their environment, or influence it spiritually for Christ: **Colossians 4:6** **Your speech should always be gracious, SEASONED WITH SALT, that you may know how to answer every man.**

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Second, salt was one of the few preservatives available. It preserved fish, meat, olives, cheese, and pickled vegetables throughout the year everywhere in the world. In the Middle East, salt was even more essential, because it was a hot climate and without refrigeration food wouldn’t last.

Like salt preserves food, Christians “preserve” others for eternity by spreading the Gospel. When salt is removed, food spoils, and when the church is removed the earth will be “spoiled.” Paul describes it...

2 Thessalonians 2:7 The mystery of lawlessness is already at work; only He who now restrains will do so until He is taken out of the way. And then the lawless one will be revealed.

Third, salt healed and served as an antiseptic. You’ve probably heard the phrase, “pouring salt on a wound.” Before the days of iodine and other antiseptics, salt was used to protect people from infection.

Like salt heals, Christians help people spiritually heal when we point them toward Christ, the Great Physician.ⁱⁱⁱ

And there’s one other similarity between salt and people, but first let me get you to notice this...

One of the themes in the sermon up to this point is it sounds like Jesus is saying people can lose their salvation. For example:

- The seed in two soils starts growing and then stops.
- Jesus talked about people starting to build and then stopping.
- He also said salt can lose its taste...as though people were salty – or saved – but then lost their saltiness – or lost their salvation.

Does this mean they were saved and then stopped being saved?

The answer brings us to Lesson Four...

Lesson Three: Only apostates lose their saltiness.

There is another interesting similarity between salt and people...

Pure salt cannot lose its effectiveness or taste, but the salt that was common in Jesus’s day came from around the Dead Sea. It was contaminated with gypsum and other materials that could cause it to be ineffective and lose its taste.

If that happened, it created a disposal problem, which Jesus described in **verse 35**:

- You couldn’t put it **on the soil** because it would destroy vegetation
- And you couldn’t put it on the manure pile, because that could be used for fertilizer...also destroying vegetation.

Instead, as Jesus said, it had to be **thrown away**, which is a euphemism for going to hell.

Now the fourth similarity between salt and people...

Just like pure salt can’t lose its taste, true believers can’t lose their salvation.

And this allows us to connect the dots between verses 26 through 33 and verses 34 and 35. Here’s the flow of thought...

If Jesus was talking about believers, they wouldn’t stop. They wouldn’t be salty and then stop being salty. They would persevere.

So if Jesus isn’t talking about believers, who is he talking about?

He’s talking about apostates.

Briefly look back at **verse 25**...

Luke 14:25 Now **GREAT CROWDS ACCOMPANIED HIM, and he turned and said to them,**

Even though these people looked like disciples, Jesus knew many of them would fall away...and this is apostasy.

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Apostates are not people who have never heard the gospel. Apostates are people who heard the gospel, looked like followers of Christ, and then fell away:

- They were soils that grew, but then stopped
- They started building, but then stopped
- There were salty, but then lost their saltiness

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And listen to this...

Both of the times Jesus talked about salt losing its saltiness, he said the saltiness couldn't be restored:

- **Matthew 5:13** “**You are the salt of the earth, but IF SALT HAS LOST ITS TASTE, HOW SHALL ITS SALTINESS BE RESTORED?**
- **Luke 14:34** “**Salt is good, but IF SALT HAS LOST ITS TASTE, HOW SHALL ITS SALTINESS BE RESTORED?**

If saltiness can't be restored, what does that mean?

It means when people have committed apostasy, they can't be saved later.

Please turn to **Hebrews 6:4**...

Some people consider these verses to be some of the most confusing in Scripture. The most important thing to know is they look like they describe believers, but they describe apostates. Apostates look like believers, so it makes sense that verses about apostates sound like they're describing believers...to a point.

Listen to this verse...

1 John 2:19 **They went out from us, but they did not really belong to us. For if they had belonged to us, they would have remained with us; but their going showed that none of them belonged to us.**

They looked like believers until they **went out**. It was only them going out that revealed they **did not really belong to us**.

The point is, apostates look like believers, which is why these verses in Hebrews about apostates look like they're describing believers.

But John MacArthur said, “*There is no mention of [the people in these verses] being saved and they are not described with any terms that apply only to believers, such as ‘holy,’ ‘born again,’ ‘righteous,’ or ‘saints.’*”

They're unbelievers who have been involved in Christian activity, but then turned from Christ:

- Or committed apostasy
- Or started and then stopped
- Or lost their saltiness.

We can probably all think of people who looked like they were Christians, involved in the church, even being used by God in wonderful ways, but then turned away. **Hebrews 6:4-6** describe these people.

Hebrews 6:4 For it is impossible, in the case of those who have once been enlightened, who have tasted the heavenly gift, and have shared in the Holy Spirit,

We are going to deal with the first half of the verse later. Let's look at the second half...

Enlightened means they received biblical truth. Understanding the Gospel is not the same as believing the gospel.

Many people can explain the Gospel but are not converted.

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Tasted of the heavenly gift:

- **Tasted** means experienced
- **The heavenly gift** is Jesus.

Many people experienced Jesus during His earthly ministry, but they weren't saved.

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Shared in the Holy Spirit – The Holy Spirit works on people, but some people resist or blaspheme His work.

For example, in **Acts 7:51**, Stephen told the religious leaders, **“You always resist the Holy Spirit.”**

So they **shared** in the Holy Spirit's work, but they resisted it.

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Look at **verse 5**...

Hebrews 6:5 and have tasted the goodness of the word of God and the powers of the age to come,

Tasted the goodness of the word of God means people heard God's Word, were encouraged by it, but stopped believing it later.

The powers of the age to come refer to God's supernatural power which some experienced during Jesus's earthly ministry when he performed miracles.

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Finally, look at **verse six**...

Hebrews 6:6 and THEN HAVE FALLEN AWAY, to restore them again to repentance, since they are crucifying once again the Son of God to their own harm and holding him up to contempt.

After all they experienced it says they **[fell] away**.

If you write in your bible, you can circle the words **fallen away** and write, “apostasy.” This is what apostasy is: falling away.

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Now let's connect the beginning to the end...

The beginning of **verse 4** says **For it is impossible**. The word **impossible** means just that. We are not talking about something difficult. We are talking about something that cannot happen.

Now connect this to **verse 6 [it is impossible] after they have fallen away to restore them again to repentance**.

People who have committed apostasy can never be restored to repentance, or salvation, or like Jesus said, get their saltiness back:

- **Matthew 5:13 “If salt has lost its taste, [it cannot] be restored?”**
- **Luke 14:34 “If salt has lost its taste, [it cannot] be restored?”**

Something interesting is that people who believe you can lose your salvation cite these verses, but I've never heard anyone say that if people lose their salvation **it is impossible** for them to get it back again.

If you think these verses teach people can lose their salvation – which I don't think they do – you must also think it's impossible to get it back again.

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The best way to understand the impossibility is this...

Forgiveness is only found in Christ, and to fall away, or commit apostasy, leaves it impossible to be renewed to repentance, because forgiveness can't be found anywhere else.

If you turn from Jesus, you can't be saved any other way...

Acts 4:12 There is salvation in no one else, for there is no other name under heaven given among men by which we must be saved."

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So let me conclude by asking you to listen again to this verse...

Luke 14:32 While the [king] is yet a great way off, he sends a delegation and asks for terms of peace.

Only foolish people go up against a king that they can't defeat. Wise people pursue peace before they face the king.

There's a King we are going to face, and we don't want to go to war with him. It's a battle we would lose.

Instead, we should seek terms of peace, and we can do that through Christ...

Romans 5:1 We have peace with God through our Lord Jesus Christ.

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If you're not a Christian then you will face God as a terrifying king at war with you.

But if you are a Christian, you will face God as a loving Father, who welcomes you as one of His children.

I will be up front after service, and if you have any questions about anything I've shared, or I can pray for you in any way I would consider it a privilege to speak with you.

Let's pray.

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ⁱ And this presents a temptation when sharing the Gospel...

We want to see people saved, so we are tempted to make the message sound as attractive – and even easy – as possible.

In other words, we're tempted to:

- NOT tell people the way is hard
- NOT tell people to count the cost
- NOT tell people that it means picking up your cross

Basically, we are tempted to NOT tell people what Jesus said.

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The problem is if people don't know what it means to be Christ's disciple, then what's going to happen when they start following Him, but:

- They learn that sacrifice is involved?
- They learn they have to suffer for him?

They will be upset with you, because they'll think you lied to them...

- Or they'll be upset with Jesus, because they didn't know following Him meant suffering...
- Or they'll think it's a big lie. They'll say, "If Jesus was really the Son of God, He wouldn't let me go through this."

This is why it is terrible to tell people, "If you become a Christian, Jesus will make your life wonderful!"

ⁱⁱ <http://content.time.com/time/magazine/article/0,9171,925341,00.html>

ⁱⁱⁱ Fourth, salt nourishes. Our bodies need nutrients to remain healthy, and salt is one of them. With too little salt our bodily systems get out of kilter, but with the right amount our bodies retain enough water to maintain equilibrium.

Like salt nourishes, Christians provide spiritual nourishment when we share God's Word with people.