

Bible Class – the Parables of Jesus

21st May 2026

The Parable of Counting the Cost

Luke 14:28-33



Passage for Consideration:

... which of you, intending to build a tower, sits not down first, and counts the cost, whether he have sufficient to finish it?

²⁹ Lest haply, after he hath laid the foundation, and is not able to finish it, all that behold it begin to mock him,

³⁰ Saying, This man began to build, and was not able to finish.

³¹ Or what king, going to make war against another king, sits not down first, and consults whether he be able with ten thousand to meet him that cometh against him with twenty thousand?

³² Or else, while the other is yet a great way off, he sends an ambassage, and desires conditions of peace.

³³ So likewise, whosoever he be of you that forsakes not all that he hath, he cannot be my disciple.

Question:

This parable immediately raises a question, and it can go like this:

“Following after the Lord Jesus and being his disciple requires faith and trust, so why sit down and count the cost first? if you have enough faith - Jesus will carry you through, as he is the one who builds the house or tower, and will defeat all enemies anyway, after all, is that not the reason that God does not reveal all the trials you have to endure beforehand, we wouldn't even start the journey, it would be far too daunting!”

Of course such a view has value and merit from one perspective, but the force and lesson of this parable is to be taken in light of the context, and background, of who he was talking to.

Context

Note the following verses found in the same chapter:

- Verse 1: *And it came to pass, as he went into the house of one of the chief Pharisees to eat bread on the sabbath day, that they watched him.*
- Verse 7: *And he put forth a parable to those which were bidden, when he marked how they chose out the chief rooms; saying unto them.*
- Verse 12: *Then said he also to him that bade him, When you make a dinner or a supper, call not thy friends, nor thy brethren, neither thy kinsmen, nor thy rich neighbours; lest they also bid thee again, and a recompence be made thee.*
- Verse 15: *And when one of them that sat at meat with him heard these things, he said unto him, Blessed is he that shall eat bread in the kingdom of God.*

Jesus was talking specifically – not to his disciples, but to one of the chief Pharisees who had invited him to his house for a meal, and also to those who were bidden, who were according to the context were friends, relatives and rich neighbours. The arrangement seemed quite cozy, all chums together, inviting one another around, (or at least hoping to get an invite) inviting influential people along as well, like the lord Jesus, to look good of course. But whilst they were all of the same caste, and level in society, thinking they were the religious elite, they had another motive for inviting Jesus along.

They watched him.

Not see wonder at his gracious speech, but as we read in chapter 12: 52-53: *And as he said these things unto them, the scribes and the Pharisees began to urge him vehemently, and to provoke him to speak of many things: Laying wait for him, and seeking to catch something out of his mouth, that they might accuse him.*

However, in this chief Pharisee's house they were much more subtle. They continued to watch him, but in response to Jesus direct warnings to them, about breaking up their cosy cartels and giving to the poor, one Pharisee sitting around the table muttered this platitude – it sounded the part, but from who it came from was hypocritical:

Verse 15: *And when one of them that sat at meat with him heard these things, he said unto him, Blessed is he that shall eat bread in the kingdom of God.*

This came from what the context shows to be a Pharisee. The Pharisees did not believe that the Kingdom of God was to be a long way in the future, and under the rulership of the Messiah. They believed it would be very soon – they believed the Kingdom would

be soon restored to Zion, by the defeat of foreign oppressors like the Romans, and that would be plenty enough bread for the poor then!

From verse 16 – 27, Jesus described a parable which we have already looked at, but one in which he shows how the idea of making sacrifices now for the sake of being a true worshipper of God is not attractive at all to the average man or woman, and when invited to indeed sit and eat bread in the Kingdom, all and sundry make excuse when the moment comes, - oh no, I'm too busy.

So in the “counting the cost” parable which then follows, Jesus is setting out a practical illustration, so that the Pharisees would have no excuse! He set out exactly what was to be expected, and how the requirements of pleasing God were far removed from their organised religion. Jesus although he preached to the poor, and the common people heard him gladly, he was not prejudiced against the rich, or even the religious fanatics of the day. He even ate with them too, but he still told them straight!

So for those who sat around the Rich Pharisees table thinking that they were all ready to enter the Kingdom of God and eat bread together, well, maybe it wasn't going to be so easy.

Jesus explained this counting the cost parable: He used two examples.

One building a tower, and another, setting out to do battle against another army. In both examples, a successful project would mean making a good estimate of the effort and time, expense and materials required. People do that in many common enough situations every day, so Jesus used just two good examples. In both cases a real appreciation of the end destination is needed. But establishing that isn't easy.

How tall is the tower to be? For what purpose? What is the underlying ground like? What materials are available? Plans to be drawn up. In the case of the battle between the kings, a great deal of espionage would be undertaken first by a good leader, to spy out the enemies troops, lie of the land, tactics and so on. In both cases a great deal of forethought is required.

So in the parable Jesus uses words which are precise to the case:

To sit down first and count the cost...

Do you really understand what you are letting yourself in for? Do you really know what you are committing to?

- To sit down ...*kathidzo* Greek meaning: To appoint or to settle: Used figuratively to designate someone to an office (like a judge) or to settle down and establish a dwelling place.
- And count the cost... *Psiphidzo* Greek meaning: to calculate, only used in one other place in the New Testament – Revelation 13:18
- To finish... *apartismos* Greek meaning: completing a project.

Elsewhere Jesus made it very clear what following him actually meant. Although it seems some sectors of society were not listening:

- Matthew 8:20: *And Jesus saith unto him, The foxes have holes, and the birds of the air have nests; but the Son of man hath not where to lay his head.*
- Matthew 10:22: *And ye shall be hated of all men for my name's sake: but he that endureth to the end shall be saved.*
- Matthew 20:22: *But Jesus answered and said, Ye know not what ye ask. Are ye able to drink of the cup that I shall drink of, and to be baptized with the baptism that I am baptized with? They say unto him, We are able.*

In the event all forsook Jesus and fled, some denied and betrayed even.

But they all (except the son of perdition) picked themselves up again, and strengthened in faith themselves all suffered for His Names sake.

By themselves it is true, they were not able to finish their own personal project, of being faithful followers, as they all failed like we all do. But what they did do, is what each and every one of us must continually do: was to make diligent enquiry, and considered carefully with forethought, understanding the gospel properly, and making their vows for the right reasons, having a full appreciation for the end destination, having a full set of the blueprints the plans for the tower, or the Kingdom of God, understanding exactly the enemy within, and knowing what weapons can be used to put to sword the devil in our heart.

Interestingly, the good example of building a tower, and leaving it unfinished, showing the stupidity of the vanity of man, is seen in Genesis 11:4-9. This tower of Babel, or Confusion as the word means, has been copied in modern times. This is the construction of the European Union, which depicts itself as an unfinished tower – see pictures

What an admission! It was a Catholic project at its core, and it planned to fail, because it failed to plan. And the world will laugh at it, as it becomes the first dominion to crumble at the establishment of the Kingdom, when the faithful will meet to eat bread.

Also interestingly, the only other time the word calculate is used in the New Testament apart from here in this parable to count the cost, is Revelation 13:18: *Let him that hath understanding count the number of the beast: for it is the number of a man; and his number is*

Six hundred threescore and six. 666. The number of the Papacy, the heart of Europe, the centre of the world largest, longest lived apostate religion. The Pharisees sadly embodied that apostacy, and so are all those who fail to see that following Christ means being prepared to forsake all, devote all, dedicate all when the moment counts.

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