Tonight we say goodbye to 2017 and hello to 2018. Before us lie the challenges of a New Year. In the New Year we will face new opportunities to serve our Lord. We will be confronted by new temptations. We will be called to confess our faith in the Savior. In text, OUR SAVIOR CHALLENGES US FOR THE NEW YEAR. He challenges us to count the cost of following; challenged to act; and challenged to rely on God.

Jesus does not want us to believe that the life of a Christian is always rosy. He challenges us to count the cost of discipleship. We do not know what 2018 will bring. The future may be difficult and call for sacrifices.

This has always been the way of Christ’s disciples. Jesus does not want his disciples to imagine that following will be easy. There are always those like the man in text, who make bold promises of loyalty to their Savior: Lord, I will follow you wherever you go.

To the boldest discs Jesus pointed out the consequences of such total commitment. He told this man: Foxes have holes and birds of the air have nests, but the Son of Man has no place to lay his head. Notice, there is no promise of physical comfort, no promise of wealth, no promise of nice cars or sporty boats. Jesus did not even have a place he could call home, which even the birds and foxes have. Jesus cautions us to count the costs.

There are some would-be disciples who need to be challenged. They are not overly bold but overly reluctant. They always put off till tomorrow the task of getting busy doing the Lord’s work. They do not make rash promises of loyalty, but are forever making excuses.

The one in our text seems to have a very legitimate excuse. He told Jesus: Lord, first let me go and bury my father. But Jesus told him: You go and proclaim the kingdom of God. Don’t wait until next year to get busy. Do it now.

The disciple needs to count the cost. He needs to guard against extremes. The life of faith demands steadfastness and endurance. It demands devotion and dedication. Day after day, week after week, year after year, we need to follow the footsteps of our Lord as he leads us to our final goal. This is the challenge of faith.

It is a challenge we want to take with us in the New Year. Counting the cost in the New Year does not mean to become timid in following the Savior, rather bold. so as you count the cost of following Jesus in the new year, keep in mind what the Bible says: What good will be for a man to gain the whole world yet forfeit his soul? Nothing in the world is worth losing your soul over. So don’t be timid. Be bold in following the Savior.

If you have not done that before, start now. You have probably heard the old adage: Today is the first day of the rest of your life. The old year is gone. Gone are all our failures, all our unkept promises, all our sins. Tomorrow we start a New Year - a New Year for action. We like to talk about what we are going to do sometime. That sometime is now. Now is the time to act. In our text, Jesus not only challenges us to count the cost of following him in the New Year, but also to act on the challenge.

In our text, we are told of another one who volunteered to follow Jesus. We are told: Still another said, I will follow you, Lord, but first let me go back and say goodbye to my family. This person did not understand how urgent the calling of a disciple was. There was no time for going home and saying farewell to family and friends. There was no time for hugs and kisses.
Jesus answered him: **No one who puts his hand to the plow and looks back is fit for service in the kingdom of God.** The farmer who keeps looking back as he plows his field is going to make a mess of things. It is the same thing for the disciple who does not go into action when there is work to be done.

We would very much like to soften Jesus’ words. They seem so harsh and unloving. We try to rationalize it by implying Jesus really meant something else. So what does Jesus mean to say to this man who wants to be his disciples?

Jesus is saying that we are no good as his disciples if we keep putting off what needs to be done. Now is the day to show love. Now is the time to start attending Bible Class at church. Now is the day to not just say the words: **Forgive us our trespasses as we forgive those who trespass against us**, but to put those words into action.

At same time, Jesus does not want us to be forever looking in the past. To be a follower of Christ means that the future is full of new and different opportunities for service. There will be new people to meet, new lessons to learn, new troubles to overcome - all with Christ leading the way. Don't look back. Look forward. You cannot change the past. You can only make something of the future.

That is why we often go into the New Year with fresh goals, dreams, hopes and aspirations. Some will be realized, others will be forgotten and a few will be set aside in the coming 365 days. Perhaps a reason we do not attain all our goals is that they become all talk and no action.

That is why we need to enter the New Year relying on God. We can depend on him to help us through the New Year. How do we know we can depend on him? Just look at what God has done for us. God is not all talk when it comes to his promises of help. When God says or promises something, you can depend on it. That is evident when we think of God’s goal for us.

Yes, remember that our God has a goal in mind for us. God’s goal is that we live with him forever in heaven. God did not develop this goal a little while ago. It has been his goal from eternity. It was not just a mere pipe dream either. To accomplish his goal God not only talked about it, he did something about it.

God’s plan of action for salvation became evident in Garden of Eden. Satan had successfully turned the hearts of Adam and Eve away from God. Sin now ruined a perfect relationship between them and their creator. At first it may have seemed as though Satan had won man’s soul for an eternity. But then God stepped in and foretold Satan’s ultimate defeat. God promised that from **the woman’s seed** - a Savior would come who would deliver a crushing blow to the devil.

For over 4000 years God reaffirmed this promise in the words of Moses and the Prophets. At end of the Old Testament era, God went into action to complete his plan. Paul writes in Gal: **But when the time had fully come, God sent his son, born of a woman, born under law, to redeem those under law, that we might receive the full rights of sons.** Yes, at just the right time, God sent his Son into the world to carry out of his plan.

The Father sent his exalted son from heaven into this lowly world in obscure Bethlehem. The rich King of kings was dressed in **strips of cloth.** The master of the universe became the servant of man. There was a reason for this humility. Christ came to earth to accomplish his Father’s purpose. Jesus said: **I have come down from heaven not to do my will but to do the will of him who sent me.** God’s will was for his son to
be our substitute. Jesus took our place under the law and died our death so that we might be free from Satan and his curse of sin. Jesus was sent for us.

While many New Year’s resolutions are going by the wayside, God’s resolution to give us life everlasting never has and never will. It will not because it’s been accomplished by his Son. God has completed his plan of salvation in Christ. It is that God who watched over us and guided us in the past year. It is the same God who will be with us in the New Year.

The holiday season is drawing to a close. The trees will soon be coming down. The gifts will be packed away. Kids will go back to school. The routine of life will begin again. Life will get back to normal. Will it be the same old life, the same old sins, the same old broken promises?

Or with the help of the Holy Spirit will we strive to be new and different and so accept the challenge of Christ to act when our hearts are stirred? Now is an excellent time to resolve, with the help of God, to live every day, every hr, every moment of 2018 for Christ. So let’s put our faith into action. Let’s show what it means to be his followers with our actions. And throughout the whole time, rely on our God to take care of us, preserve us in faith and one day take us to the heavenly mansions he has prepared for us. That is Christ’s challenge for us in the New Year. Amen.

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