

Dharma is twofold : one through the sacrificial offering and the other through the body by performing ceremonial ablutions in a sacred river etc. One can earn wealth through virtue and divine form through penance.

54. A person freed from desire gains purity and by purity he acquires knowledge. There is no doubt about it. In the ages of Kṛtā, Tretā and Dvāpara penance was recommended for attaining Dharma; but in the age of Kali it is the sacrificial offering that secures Dharma for us.

55. In the Kṛta age knowledge was acquired through meditation; in the Tretā through penance; in the Dvāpara through sacrifice and now in the Kali age it is through the worship of idols.

56. The fruit is in accordance with the nature of merit and sin. Deficiency, increase, decrease etc are due to the difference in the articles employed and the part of the body and items of rites.

57. Evil is of violent character and virtue is of pleasant nature. A person becomes miserable due to evil and secures happiness on account of virtue.

58. It must be known that bad conduct leads to misery and good conduct to happiness. Hence it is the duty of everyone to acquire virtue for the sake of worldly enjoyment as well as salvation.

59. If any one regularly offers sufficient material means to a brahmin with four members in his family, for a hundred years he will remain in Brahmaloka.

60. The rite of Cāndrāyaṇa performed a thousand times yields Brahmaloka. It is the duty of a Kṣatriya to establish and sustain a thousand families.

61-63. It yields Indraloka to him. If he maintains ten thousand families he attains Brahmaloka. According to scholars in the Vedas, a man attains the region of that deity in meditation of whom he makes charitable gifts. A man devoid of wealth shall endeavour to accumulate penance and austerities. Everlasting happiness is achieved by pilgrimages to holy centres and penances. Now I shall expound the mode of acquiring wealth through pure and lawful means.

64. A brahmin shall earn wealth without cringing or