ר' אחא בשם ר' חנינא בר פפא: שלא יהו ישראל אומרים . . . עכשיו שאין אנו מקריבין קרבנות מהו שנתעסק בהן. אמר להן הקב"ה הואיל ואתם מתעסקין כאילו שאתם מקריבין (ו:ג דף 118)

"Rabbi Aha in the name of Rabbi Haninah bar Papa said: So that Israel might now say... but now since we do not bring offerings, why concern ourselves with such study? The Holy one said to them: When you concern yourselves with such study, it is as though you bring offerings."

Studying the laws of sacrifices is tantamount to actually bringing sacrifices even today. Studying laws amounts to more than just learning how these laws are to be performed but on some level is an actual performance of the laws. This should be an incentive for studying all areas of the Torah even those that have no current relevance.