The Perrault Ditch (Walling Ditch, Boise Valley Water Ditch) begins on the north bank of the Boise River at the west or lower side of Rocky Point in Section 19, T3N, R3E. It runs on the northeast side of the river to and through Boise and down the Boise Valley.

In July of 1864, Jerome B. Walling acquired the right to divert water under a four-inch pressure and constructed a ditch to water his land. On December 21, 1864, William B. Hughes and Associates, Valisco Water Company, received a franchise from the territorial legislature to acquire and divert 5,000 inches under a four-inch pressure. They planned to use the water for irrigation of agricultural lands, mining, milling, domestic, mechanical, fire, and sanitary purposes. Work on this project started around April 1, 1865, and was completed to Boise by May 1, 1866. Although the ditch was finished to Boise, it still needed a lot of work to insure a suitable carrying capacity. In the process of erecting this system, the Valisco Water Company acquired the ditch and water rights of Walling. Following the initial phase of construction, work came to a standstill. Consequently, on October 22, 1868, Hughes and his associates reorganized as a joint stock company under the name of Boise Valley Water Company. The new company began with a capitalization of $10,000 divided into 400 shares, each having a par value of $25.00.

Considering the potential of the ditch and the good it could do for Boise, the company had difficulties in raising even $4,000 in subscriptions. Nevertheless, with promises of aid from Boise businessmen, the trustees let out $5,000 in contracts for work from the head of the canal to the [Pioneer] cemetery. As the project progressed, the businessmen still seemed reluctant to purchase stock. Many stated they would buy when water was running in the ditch, but to the trustees such action would not mean much as they needed the funds sooner. Opposition lessened a great deal when the ditch reached the cemetery and water flowed through the ditch for the first time on March 27, 1869. The company annually enlarged and extended the ditch and in 1881, claimed, appropriated, and diverted 25,000 inches of water.

In July 1877, the canal began utilizing 10,000 inches for the operation of a sawmill and flotation of logs to the mill, which was located 2-1/2 miles below the headgate.
On March 6, 1888, R. Z. Johnson became a one-fifth owner of the company. This purchase was followed by Joseph Perrault, who on June 6, 1888, bought the remaining four-fifths interest of the company from Jerome B. Walling. By November 1888, the company filed notice to divert 50,000 inches. This application, however, was refused.

In 1890, Boise began utilizing 900 inches of water from the canal to flush the sewers of the town. Boise residents by then were using more than 500 inches of water to irrigate gardens and ornamental and shade trees. More than 2,000 inches was appropriated for the domestic use of Boise residents.

In 1899, the ditch measured 6.3 miles in length with an average top of ten feet and an average grade of three feet per mile. Two miles of the upper portion was used for flotation, log storage, and power purposes in connection with the Goodwin Sawmill. From the sawmill to the end, a distance of 4.3 miles, the canal acted as a supply for irrigation, chiefly in Boise. It maintained a flow through the city of about 25 second feet. A few farms and gardens were watered below the city, but most of the water went toward the irrigation of town lots and flushing city sewers. The water was furnished from April 1 to November 1 for the irrigation of lots, 50 x 120 feet, at the rate of $7.50 each, for farm and garden lots at $4.00 an acre. In 1899, it irrigated a total of about 700 acres.

By 1903, the ditch maintained a capacity of 19.5 second feet and extended seven miles in length with thirty miles of laterals.

In 1905, over 600 acres were utilizing the ditch and the company was processing the applications for an additional 300 acres. The company estimated that 3,500 town lots could be irrigated, but of this total, 800 actually received water. In addition, 900 inches were used to flush the three current sewers of Boise. The lateral that supplied Boise left the main ditch at the Goodwin Mill (Page and Mott Mill). It measured ten feet at the bottom, fifteen feet at the top, and carried 2,500 inches of water. The main ditch was thirty-six and one-half feet wide, four and one-half feet deep and carried 16,000 inches of water. The water from the ditch and sewers emptied into the Boise River.

In 1906, the canal received water rights (30, 66) of 12,500 inches.