1. Draw a head shape and body as shown.

2. Add the nose and mouth.

3. Draw the eyes and a large spot around it.

4. Add two large ears.

5. Draw horns and splash of hair. Erase lines.

6. Draw a front and back leg. Erase lines.

7. Add the other two legs, udder, tail. Erase lines.

8. Draw spots and a background.

9. Trace with a marker and color.
Cow